

Senate Amendment to
House File 718

H-1339

1 Amend House File 718, as amended, passed, and reprinted by
2 the House, as follows:

3 1. By striking everything after the enacting clause and
4 inserting:

5 <DIVISION I

6 COUNTY PROPERTY TAXES AND BUDGETS

7 Section 1. Section 331.422, unnumbered paragraph 1, Code
8 2023, is amended to read as follows:

9 Subject to **this section** and sections 331.423 through ~~331.426~~
10 331.425 or as otherwise provided by state law, the board of
11 each county shall certify property taxes annually at its March
12 session to be levied for county purposes as follows:

13 Sec. 2. Section 331.423, Code 2023, is amended to read as
14 follows:

15 **331.423 Basic levies — maximums — adjustments.**

16 Annually, the board may certify basic levies, subject to the
17 following limits:

18 1. For general county services, on all taxable property in
19 the county:

20 a. For fiscal years beginning before July 1, 2024, three
21 dollars and fifty cents per thousand dollars of the assessed
22 value of all taxable property in the county.

23 b. (1) For each fiscal year beginning on or after July 1,
24 2024, but before July 1, 2028, subject to subparagraph (3),
25 the greater of three dollars and fifty cents per thousand
26 dollars of assessed value used to calculate taxes for general
27 county services for the budget year and the adjusted general
28 county basic levy rate, as adjusted under subparagraph (2), if
29 applicable.

30 (2) (a) If the total assessed value used to calculate
31 taxes for general county services under this paragraph for the
32 budget year exceeds one hundred three percent, but is less
33 than one hundred six percent, of the total assessed value
34 used to calculate taxes for general county services for the
35 current fiscal year, the adjusted general county basic levy

1 rate, as previously adjusted under this subparagraph, if
2 applicable, shall be reduced to a rate per thousand dollars
3 of assessed value that is equal to one thousand multiplied
4 by the quotient of the current fiscal year's actual property
5 tax dollars certified for levy under this subsection 1 divided
6 by one hundred two percent of the total assessed value used
7 to calculate such taxes for the current fiscal year. For
8 the budget year beginning July 1, 2024, only, the current
9 fiscal year's actual property tax dollars certified for levy
10 under this subsection 1 shall also include property tax dollar
11 amounts levied for general county services by the county under
12 section 331.426, Code 2023, for the fiscal year beginning July
13 1, 2023.

14 (b) If the total assessed value used to calculate taxes
15 for general county services under this paragraph for the
16 budget year is equal to or exceeds one hundred six percent of
17 the total assessed value used to calculate taxes for general
18 county services for the current fiscal year, the adjusted
19 general county basic levy rate, as previously adjusted under
20 this subparagraph, if applicable, shall be reduced to a rate
21 per thousand dollars of assessed value that is equal to one
22 thousand multiplied by the quotient of the current fiscal
23 year's actual property tax dollars certified for levy under
24 this subsection 1 divided by one hundred three percent of
25 the total assessed value used to calculate such taxes for
26 the current fiscal year. For the budget year beginning July
27 1, 2024, only, the current fiscal year's actual property tax
28 dollars certified for levy under this subsection 1 shall also
29 include property tax dollar amounts levied for general county
30 services by the county under section 331.426, Code 2023, for
31 the fiscal year beginning July 1, 2023.

32 (3) (a) (i) In addition to the limitation under
33 subparagraph (2), if the county's actual levy rate imposed
34 under this subsection 1 for the current fiscal year is three
35 dollars and fifty cents or less per thousand dollars of

1 assessed value and the total assessed value used to calculate
2 taxes for general county services under this paragraph for the
3 budget year exceeds one hundred three percent, but is less than
4 one hundred six percent, of the total assessed value used to
5 calculate taxes for general county services for the current
6 fiscal year, the levy rate imposed under this subsection 1 for
7 the budget year shall not exceed a rate per thousand dollars
8 of assessed value that is equal to one thousand multiplied by
9 the quotient of the current fiscal year's actual property tax
10 dollars certified for levy under this subsection 1 divided by
11 one hundred two percent of the total assessed value used to
12 calculate taxes for general county services for the current
13 fiscal year.

14 (ii) For the budget year beginning July 1, 2024, only,
15 the county's actual levy rate imposed under this subsection 1
16 for the current fiscal year shall also include the amount per
17 thousand dollars of assessed value levied for general county
18 services by the county under section 331.426, Code 2023, for
19 the fiscal year beginning July 1, 2023, and the current fiscal
20 year's actual property tax dollars certified for levy under
21 this subsection 1 shall also include amounts levied for general
22 county services by the county under section 331.426, Code 2023,
23 for the fiscal year beginning July 1, 2023.

24 (b) (i) In addition to the limitation under subparagraph
25 (2), if the county's actual levy rate imposed under this
26 subsection 1 for the current fiscal year is three dollars and
27 fifty cents or less per thousand dollars of assessed value and
28 the total assessed value used to calculate taxes for general
29 county services under this paragraph for the budget year is
30 equal to or exceeds one hundred six percent of the total
31 assessed value used to calculate taxes for general county
32 services for the current fiscal year, the levy rate imposed
33 under this subsection 1 for the budget year shall not exceed a
34 rate per thousand dollars of assessed value that is equal to
35 one thousand multiplied by the quotient of the current fiscal

1 year's actual property tax dollars certified for levy under
2 this subsection 1 divided by one hundred three percent of the
3 total assessed value used to calculate taxes for general county
4 services for the current fiscal year.

5 (ii) For the budget year beginning July 1, 2024, only,
6 the county's actual levy rate imposed under this subsection 1
7 for the current fiscal year shall also include the amount per
8 thousand dollars of assessed value levied for general county
9 services by the county under section 331.426, Code 2023, for
10 the fiscal year beginning July 1, 2023, and the current fiscal
11 year's actual property tax dollars certified for levy under
12 this subsection 1 shall also include amounts levied for general
13 county services by the county under section 331.426, Code 2023,
14 for the fiscal year beginning July 1, 2023.

15 (4) Subject to adjustment under subparagraph (2), for
16 purposes of this paragraph, "adjusted general county basic
17 levy rate" means a levy rate per thousand dollars of assessed
18 value equal to the sum of three dollars and fifty cents plus
19 the amount per thousand dollars of assessed value levied for
20 general county services by the county under section 331.426,
21 Code 2023, for the fiscal year beginning July 1, 2023.

22 c. For each fiscal year beginning on or after July 1, 2028,
23 three dollars and fifty cents per thousand dollars of assessed
24 value.

25 2. For rural county services, on all taxable property in the
26 county outside of incorporated city areas:

27 a. For fiscal years beginning before July 1, 2024, three
28 dollars and ninety-five cents per thousand dollars of the
29 assessed value of taxable property in the county outside of
30 incorporated city areas.

31 b. (1) For each fiscal year beginning on or after July 1,
32 2024, but before July 1, 2028, subject to subparagraph (3), the
33 greater of three dollars and ninety-five cents per thousand
34 dollars of assessed value used to calculate taxes for rural
35 county services for the budget year and the adjusted rural

1 county basic levy rate, as adjusted under subparagraph (2), if
2 applicable.

3 (2) (a) If the total assessed value used to calculate
4 taxes for rural county services under this paragraph for the
5 budget year exceeds one hundred three percent, but is less
6 than one hundred six percent, of the total assessed value
7 used to calculate taxes for rural county services for the
8 current fiscal year, the adjusted rural county basic levy
9 rate, as previously adjusted under this subparagraph, if
10 applicable, shall be reduced to a rate per thousand dollars
11 of assessed value that is equal to one thousand multiplied
12 by the quotient of the current fiscal year's actual property
13 tax dollars certified for levy under this subsection 2 divided
14 by one hundred two percent of the total assessed value used
15 to calculate such taxes for the current fiscal year. For
16 the budget year beginning July 1, 2024, only, the current
17 fiscal year's actual property tax dollars certified for levy
18 under this subsection 2 shall also include property tax dollar
19 amounts levied for rural county services by the county under
20 section 331.426, Code 2023, for the fiscal year beginning July
21 1, 2023.

22 (b) If the total assessed value used to calculate taxes
23 for rural county services under this paragraph for the budget
24 year is equal to or exceeds one hundred six percent of the
25 total assessed value used to calculate taxes for rural county
26 services for the current fiscal year, the adjusted rural
27 county basic levy rate, as previously adjusted under this
28 subparagraph, if applicable, shall be reduced to a rate
29 per thousand dollars of assessed value that is equal to one
30 thousand multiplied by the quotient of the current fiscal
31 year's actual property tax dollars certified for levy under
32 this subsection 2 divided by one hundred three percent of
33 the total assessed value used to calculate such taxes for
34 the current fiscal year. For the budget year beginning July
35 1, 2024, only, the current fiscal year's actual property tax

1 dollars certified for levy under this subsection 2 shall also
2 include property tax dollar amounts levied for rural county
3 services by the county under section 331.426, Code 2023, for
4 the fiscal year beginning July 1, 2023.

5 (3) (a) (i) In addition to the limitation under
6 subparagraph (2), if the county's actual levy rate imposed
7 under this paragraph for the current fiscal year is three
8 dollars and ninety-five cents or less per thousand dollars of
9 assessed value and the total assessed value used to calculate
10 taxes for rural county services under this paragraph for the
11 budget year exceeds one hundred three percent, but is less
12 than one hundred six percent, of the total assessed value used
13 to calculate taxes for rural county services for the current
14 fiscal year, the levy rate imposed under this subsection 2 for
15 the budget year shall not exceed a rate per thousand dollars
16 of assessed value that is equal to one thousand multiplied by
17 the quotient of the current fiscal year's actual property tax
18 dollars certified for levy under this subsection 2 divided by
19 one hundred two of the total assessed value used to calculate
20 taxes for rural county services for the current fiscal year.

21 (ii) For the budget year beginning July 1, 2024, only,
22 the county's actual levy rate imposed under this subsection
23 2 for the current fiscal year shall also include the amount
24 per thousand dollars of assessed value levied for rural county
25 services by the county under section 331.426, Code 2023, for
26 the fiscal year beginning July 1, 2023, and the current fiscal
27 year's actual property tax dollars certified for levy under
28 this subsection 2 shall also include amounts levied for rural
29 county services by the county under section 331.426, Code 2023,
30 for the fiscal year beginning July 1, 2023.

31 (b) (i) In addition to the limitation under subparagraph
32 (2), if the county's actual levy rate imposed under this
33 subsection 2 for the current fiscal year is three dollars and
34 ninety-five cents or less per thousand dollars of assessed
35 value and the total assessed value used to calculate taxes

1 for rural county services under this paragraph for the budget
2 year is equal to or exceeds one hundred six percent of the
3 total assessed value used to calculate taxes for rural county
4 services for the current fiscal year, the levy rate imposed
5 under this subsection 2 for the budget year shall not exceed
6 a rate per thousand dollars of assessed value that is equal
7 to one thousand multiplied by the quotient of the current
8 fiscal year's actual property tax dollars certified for levy
9 under this subsection 2 divided by one hundred three of the
10 total assessed value used to calculate taxes for rural county
11 services for the current fiscal year.

12 (ii) For the budget year beginning July 1, 2024, only,
13 the county's actual levy rate imposed under this subsection
14 2 for the current fiscal year shall also include the amount
15 per thousand dollars of assessed value levied for rural county
16 services by the county under section 331.426, Code 2023, for
17 the fiscal year beginning July 1, 2023, and the current fiscal
18 year's actual property tax dollars certified for levy under
19 this subsection 2 shall also include amounts levied for rural
20 county services by the county under section 331.426, Code 2023,
21 for the fiscal year beginning July 1, 2023.

22 (4) Subject to adjustment under subparagraph (2), for
23 purposes of this paragraph, "adjusted rural county basic levy
24 rate" means a levy rate per thousand dollars of assessed value
25 equal to the sum of three dollars and ninety-five cents plus
26 the amount per thousand dollars of assessed value levied for
27 rural county services by the county under section 331.426, Code
28 2023, for the fiscal year beginning July 1, 2023.

29 c. For each fiscal year beginning on or after July 1, 2028,
30 three dollars and ninety-five cents per thousand dollars of
31 assessed value.

32 3. For purposes of this section:

33 a. "Budget year" is the fiscal year beginning during the
34 calendar year in which a budget is certified.

35 b. "Current fiscal year" is the fiscal year ending during

1 the calendar year in which a budget for the budget year is
2 certified.

3 Sec. 3. Section 331.424, unnumbered paragraph 1, Code 2023,
4 is amended to read as follows:

5 To the extent that the basic levies under section 331.423
6 are insufficient to meet the county's needs for the following
7 services, the board may certify supplemental levies as follows:

8 Sec. 4. Section 331.425, unnumbered paragraph 1, Code 2023,
9 is amended to read as follows:

10 The board may certify an addition to a levy in excess of the
11 amounts otherwise permitted under sections 331.423, and 331.424,
12 and 331.426 if the proposition to certify an addition to a levy
13 has been submitted at a special levy election and received a
14 favorable majority of the votes cast on the proposition. A
15 special levy election is subject to the following:

16 Sec. 5. Section 331.425, Code 2023, is amended by adding the
17 following new subsection:

18 NEW SUBSECTION. 6. *a.* If the addition to a levy approved
19 under this section is due to unusual circumstances resulting
20 from the following, the duration of such approval at election
21 shall not exceed the following period of years:

22 (1) Unusual problems relating to major new functions
23 required by state law, three years.

24 (2) Unusual need for a new program which will provide
25 substantial benefit to county residents, if the county
26 establishes the need and the amount of necessary increased
27 cost, one year.

28 *b.* For an election to approve an addition to a levy for a
29 reason specified in paragraph "a" or as the result of a natural
30 disaster, the ballot shall include a statement of the major
31 reasons for the difference between the proposed basic tax rate
32 and the maximum basic tax rate, including a description of the
33 major new functions required by state law and the specific
34 new costs to the county to implement the new functions, a
35 description of the new program that will provide substantial

1 benefits to county residents and specific new costs to the
2 county for the program, or the conditions and damage resulting
3 from the natural disaster that the county must remedy.

4 Sec. 6. Section 331.434, unnumbered paragraph 1, Code 2023,
5 is amended to read as follows:

6 Annually, the board of each county, subject to section
7 331.403, subsection 4, sections 331.423 through ~~331.426~~
8 331.425, section 331.433A, and other applicable state law,
9 shall prepare and adopt a budget, certify taxes, and provide
10 appropriations as follows:

11 Sec. 7. Section 331.435, subsection 1, Code 2023, is amended
12 to read as follows:

13 1. The board may amend the adopted county budget, subject to
14 sections 331.423 through ~~331.426~~ 331.425 and other applicable
15 state law, to permit increases in any class of proposed
16 expenditures contained in the budget summary published under
17 section 331.434, subsection 3.

18 Sec. 8. Section 331.441, subsection 2, paragraph c,
19 subparagraph (11), Code 2023, is amended by striking the
20 subparagraph.

21 Sec. 9. REPEAL. Section 331.426, Code 2023, is repealed.

22 Sec. 10. APPLICABILITY. This division of this Act applies
23 to taxes and budgets for fiscal years beginning on or after
24 July 1, 2024.

25 DIVISION II

26 CITY PROPERTY TAXES AND BUDGETS

27 Sec. 11. Section 24.48, subsection 5, Code 2023, is amended
28 by adding the following new paragraph:

29 NEW PARAGRAPH. c. For budgets for fiscal years beginning on
30 or after July 1, 2024, if the political subdivision is a city,
31 a suspension of the statutory property tax levy limitations
32 under this section shall only be approved by the state appeal
33 board in the event of a natural disaster or under the reasons
34 specified in subsection 1, paragraph "c" or "f".

35 Sec. 12. Section 28M.5, subsection 1, Code 2023, is amended

1 to read as follows:

2 1. The commission, with the approval of the board of
3 supervisors of participating counties and the city council
4 of participating cities in the **chapter 28E** agreement, may
5 levy annually a tax not to exceed ninety-five cents per
6 thousand dollars of the assessed value of all taxable property
7 in a regional transit district to the extent provided in
8 this section. The **chapter 28E** agreement may authorize the
9 commission to levy the tax at different rates within the
10 participating cities and counties in amounts sufficient to meet
11 the revenue responsibilities of such cities and counties as
12 allocated in the budget adopted by the commission. However,
13 for a city participating in a regional transit district, the
14 total of all the tax levies imposed in the city pursuant
15 to **section 384.12, subsection 1**, and **this section** shall
16 not exceed the aggregate of ninety-five cents per thousand
17 dollars of the assessed value of all taxable property in the
18 participating city.

19 Sec. 13. Section 37.8, Code 2023, is amended to read as
20 follows:

21 **37.8 ~~Levy for~~ Cost of development, operation, and**
22 **maintenance.**

23 For the development, operation, and maintenance of a
24 building or monument constructed, purchased, or donated under
25 this chapter, a city may ~~levy a tax not to exceed eighty-one~~
26 ~~cents per thousand dollars of assessed value on all the taxable~~
27 ~~property within the city, as provided in section 384.12,~~
28 ~~subsection 2~~ utilize taxes levied under section 384.1.

29 Sec. 14. Section 384.1, Code 2023, is amended to read as
30 follows:

31 **384.1 Taxes certified.**

32 1. A city may certify taxes to be levied by the county
33 on all taxable property within the city limits, for all city
34 government purposes. ~~However, the~~

35 2. Notwithstanding subsection 3, the tax levied by a

1 city on tracts of land and improvements thereon used and
2 assessed for agricultural or horticultural purposes, shall
3 not exceed three dollars and three-eighths cents per thousand
4 dollars of assessed value in any fiscal year. Improvements
5 located on such tracts of land and not used for agricultural
6 or horticultural purposes and all residential dwellings are
7 subject to the same rate of tax levied by the city on all other
8 taxable property within the city. A

9 3. a. For fiscal years beginning before July 1, 2024, a
10 city's tax levy for the general fund shall not exceed eight
11 dollars and ten cents per thousand dollars of ~~taxable~~ assessed
12 value used to calculate taxes in any ~~tax~~ fiscal year, except
13 for the levies authorized in section 384.12.

14 b. Subject to adjustment under paragraph "c", subparagraph
15 (2), for purposes of this subsection, "adjusted city general
16 fund levy rate" means a levy rate per thousand dollars of
17 assessed value equal to the sum of eight dollars and ten cents
18 per thousand dollars of assessed value plus the sum of the
19 following for the city, as applicable:

20 (1) The amount per thousand dollars of assessed value levied
21 by or on behalf of the city under section 384.8, Code 2023, for
22 the fiscal year beginning July 1, 2023.

23 (2) The total amount per thousand dollars of assessed
24 value levied by or on behalf of the city under section 384.12,
25 subsections 1, 2, 3, 4, 5, 6, 7, 8, 9, 11, 12, 13, 15, 16, and
26 20, Code 2023, for the fiscal year beginning July 1, 2023.

27 (3) The amount per thousand dollars of assessed value levied
28 by the city under section 24.48, Code 2023, for the fiscal year
29 beginning July 1, 2023.

30 c. (1) For each fiscal year beginning on or after July 1,
31 2024, but before July 1, 2028, subject to subparagraph (3),
32 a city's tax levy for the general fund, except for levies
33 authorized in section 384.12, shall not exceed in any tax year
34 the greater of eight dollars and ten cents per thousand dollars
35 of assessed value used to calculate taxes for the budget year

1 and the adjusted city general fund levy rate, as adjusted under
2 subparagraph (2), if applicable.

3 (2) (a) If the total assessed value used to calculate taxes
4 under this paragraph for the budget year exceeds one hundred
5 three percent, but is less than one hundred six percent,
6 of the total assessed value used to calculate taxes under
7 this subsection for the current fiscal year, the adjusted
8 city general fund levy rate, as previously adjusted under
9 this subparagraph, if applicable, shall be reduced to a rate
10 per thousand dollars of assessed value that is equal to one
11 thousand multiplied by the quotient of the current fiscal
12 year's actual property tax dollars certified for levy under
13 this subsection divided by one hundred two percent of the total
14 assessed value used to calculate such taxes for the current
15 fiscal year. For the budget year beginning July 1, 2024, only,
16 the current fiscal year's actual property tax dollars certified
17 for levy under this subsection shall also include property
18 tax dollar amounts levied under the provisions specified in
19 paragraph "b", subparagraphs (1), (2), and (3).

20 (b) If the total assessed value used to calculate taxes
21 under this paragraph for the budget year is equal to or exceeds
22 one hundred six percent of the total assessed value used to
23 calculate taxes under this subsection for the current fiscal
24 year, the adjusted city general fund levy rate, as previously
25 adjusted under this subparagraph, if applicable, shall be
26 reduced to a rate per thousand dollars of assessed value that
27 is equal to one thousand multiplied by the quotient of the
28 current fiscal year's actual property tax dollars certified for
29 levy under this subsection divided by one hundred three percent
30 of the total assessed value used to calculate such taxes for
31 the current fiscal year. For the budget year beginning July
32 1, 2024, only, the current fiscal year's actual property tax
33 dollars certified for levy under this subsection shall also
34 include property tax dollar amounts levied under the provisions
35 specified in paragraph "b", subparagraphs (1), (2), and (3).

1 (3) (a) (i) In addition to the limitation under
2 subparagraph (2), if the city's actual levy rate imposed
3 under this subsection for the current fiscal year is eight
4 dollars and ten cents or less per thousand dollars of assessed
5 value and the total assessed value used to calculate taxes
6 under this paragraph for the budget year exceeds one hundred
7 three percent, but is less than one hundred six percent, of
8 the total assessed value used to calculate taxes under this
9 subsection for the current fiscal year, the levy rate imposed
10 under this paragraph for the budget year shall not exceed a
11 rate per thousand dollars of assessed value that is equal to
12 one thousand multiplied by the quotient of the current fiscal
13 year's actual property tax dollars certified for levy under
14 this subsection divided by one hundred two percent of the total
15 assessed value used to calculate taxes under this subsection
16 for the current fiscal year.

17 (ii) For the budget year beginning July 1, 2024, only, the
18 city's actual levy rate imposed under this subsection for the
19 current fiscal year shall also include the sum of the amounts
20 per thousand dollars of assessed value specified in paragraph
21 "b", subparagraphs (1), (2), and (3), and the current fiscal
22 year's actual property tax dollars certified for levy under
23 this subsection shall also include property tax dollar amounts
24 levied by the city under the provisions specified in paragraph
25 "b", subparagraphs (1), (2), and (3).

26 (b) (i) In addition to the limitation under subparagraph
27 (2), if the city's actual levy rate imposed under this
28 subsection for the current fiscal year is eight dollars and
29 ten cents or less per thousand dollars of assessed value
30 and the total assessed value used to calculate taxes under
31 this paragraph for the budget year is equal to or exceeds
32 one hundred six percent of the total assessed value used to
33 calculate taxes under this subsection for the current fiscal
34 year, the levy rate imposed under this paragraph for the budget
35 year shall not exceed a rate per thousand dollars of assessed

1 value that is equal to one thousand multiplied by the quotient
2 of the current fiscal year's actual property tax dollars
3 certified for levy under this subsection divided by one hundred
4 three percent of the total assessed value used to calculate
5 taxes under this subsection for the current fiscal year.

6 (ii) For the budget year beginning July 1, 2024, only, the
7 city's actual levy rate imposed under this subsection for the
8 current fiscal year shall also include the sum of the amounts
9 per thousand dollars of assessed value specified in paragraph
10 "b", subparagraphs (1), (2), and (3), and the current fiscal
11 year's actual property tax dollars certified for levy under
12 this subsection shall also include property tax dollar amounts
13 levied by the city under the provisions specified in paragraph
14 "b", subparagraphs (1), (2), and (3).

15 d. For each fiscal year beginning on or after July 1, 2028,
16 a city's tax levy rate for the general fund, except for levies
17 authorized in section 384.12, shall not exceed eight dollars
18 and ten cents per thousand dollars of assessed value used to
19 calculate taxes in any fiscal year.

20 4. For purposes of this section:

21 a. "Budget year" is the fiscal year beginning during the
22 calendar year in which a budget is certified.

23 b. "Current fiscal year" is the fiscal year ending during
24 the calendar year in which a budget for the budget year is
25 certified.

26 Sec. 15. Section 384.12, Code 2023, is amended to read as
27 follows:

28 **384.12 Additional taxes.**

29 A city may certify, for the general fund levy, taxes which
30 are not subject to the limit provided in [section 384.1](#), and
31 which are in addition to any other moneys the city may wish to
32 spend for such purposes, as follows:

33 ~~1. A tax not to exceed thirteen and one-half cents~~
34 ~~per thousand dollars of assessed value for the support of~~
35 ~~instrumental or vocal musical groups, one or more organizations~~

1 ~~which have tax-exempt status under section 501(c)(3) of~~
2 ~~the Internal Revenue Code and are organized and operated~~
3 ~~exclusively for artistic and cultural purposes, or any of these~~
4 ~~purposes, subject to the following:~~

5 ~~a. Upon receipt of a petition valid under the provisions of~~
6 ~~section 362.4, the council shall submit to the voters at the~~
7 ~~next regular city election the question of whether a tax shall~~
8 ~~be levied.~~

9 ~~b. If a majority approves the levy, it may be imposed.~~

10 ~~c. The levy can be eliminated by the same procedure of~~
11 ~~petition and election.~~

12 ~~d. A tax authorized by an election held prior to the~~
13 ~~effective date of the city code may be continued until~~
14 ~~eliminated by the council, or by petition and election.~~

15 ~~2. A tax not to exceed eighty one cents per thousand dollars~~
16 ~~of assessed value for development, operation, and maintenance~~
17 ~~of a memorial building or monument, subject to the provisions~~
18 ~~of subsection 1.~~

19 ~~3. A tax not to exceed thirteen and one-half cents per~~
20 ~~thousand dollars of assessed value for support of a symphony~~
21 ~~orchestra, subject to the provisions of subsection 1.~~

22 ~~4. A tax not to exceed twenty seven cents per thousand~~
23 ~~dollars of assessed value for the operation of cultural and~~
24 ~~scientific facilities, subject to the provisions of subsection~~
25 ~~1, except that the question may be submitted on the council's~~
26 ~~own motion.~~

27 ~~5. A tax to aid in the construction of a county bridge,~~
28 ~~subject to the provisions of subsection 1, except that the~~
29 ~~question must be submitted at a special election. The expense~~
30 ~~of a special election under this subsection must be paid by the~~
31 ~~county. The notice of the special election must include full~~
32 ~~details of the proposal, including the location of the proposed~~
33 ~~bridge, the rate of tax to be levied, and all other conditions.~~

34 ~~6. A tax to aid a company incorporated under the laws of~~
35 ~~this state in the construction of a highway or combination~~

1 ~~bridge across any navigable boundary river of this state,~~
2 ~~commencing or terminating in the city and suitable for use~~
3 ~~as highway, or for both highway and railway purposes. This~~
4 ~~tax levy is subject to the provisions of [subsections 1 and 5](#).~~
5 ~~The levy is limited to one dollar and thirty five cents per~~
6 ~~thousand dollars of the assessed value of taxable property in~~
7 ~~the city. The estimated cost of the bridge must be at least~~
8 ~~ten thousand dollars, and the city aid may not exceed one-half~~
9 ~~of the estimated cost. The notice of the special election~~
10 ~~must include the name of the corporation to be aided, and all~~
11 ~~conditions required of the corporation. Tax moneys received~~
12 ~~for this purpose may not be paid over by the county treasurer~~
13 ~~until the city has filed a statement that the corporation has~~
14 ~~complied with all conditions.~~

15 7. ~~If a tax has been voted for aid of a bridge under~~
16 ~~[subsection 6](#), a further tax may be voted for the purpose of~~
17 ~~purchasing the bridge, subject to the provisions of subsection~~
18 ~~1. The levy under [this subsection](#) is limited to three dollars~~
19 ~~and thirty-seven and one-half cents per thousand dollars of the~~
20 ~~assessed value of the taxable property in the city, payable in~~
21 ~~not less than ten annual installments.~~

22 8. ~~A tax for the purpose of carrying out the terms of a~~
23 ~~contract for the use of a bridge by a city situated on a river~~
24 ~~over which a bridge has been built. The tax may not exceed~~
25 ~~sixty-seven and one-half cents per thousand dollars of assessed~~
26 ~~value each year.~~

27 9. ~~A tax for aid to a public transportation company,~~
28 ~~subject to the procedure provided in [subsection 1](#), except the~~
29 ~~question must be submitted at a special election. The levy is~~
30 ~~limited to three and three-eighths cents per thousand dollars~~
31 ~~of assessed value. In addition to any other conditions the~~
32 ~~following requirements must be met before moneys received for~~
33 ~~this purpose may be paid over by the county treasurer:~~

34 a. ~~The public transportation company shall provide the city~~
35 ~~with copies of state and federal income tax returns for the~~

1 ~~five years preceding the year for which payment is contemplated~~
2 ~~or for such lesser period of time as the company has been in~~
3 ~~operation.~~

4 ~~b. The city shall, in any given year, be authorized to pay~~
5 ~~over only such sums as will yield not to exceed two percent~~
6 ~~of the public transportation company's investment as the same~~
7 ~~is valued in its tax depreciation schedule, provided that~~
8 ~~corporate profits and losses for the five preceding years or~~
9 ~~for such lesser period of time as the company has been in~~
10 ~~operation shall not average in excess of a two percent net~~
11 ~~return. Taxes levied under [this subsection](#) may not be used to~~
12 ~~subsidize losses incurred prior to the election required by~~
13 ~~[this subsection](#).~~

14 ~~10.~~ 1. A tax for the operation and maintenance of a
15 municipal transit system or for operation and maintenance of a
16 regional transit district, and for the creation of a reserve
17 fund for the system or district, in an amount not to exceed
18 ninety-five cents per thousand dollars of assessed value each
19 year, when the revenues from the transit system or district are
20 insufficient for such purposes.

21 ~~11. If a city has entered into a lease of a building or~~
22 ~~complex of buildings to be operated as a civic center, a tax~~
23 ~~sufficient to pay the installments of rent and for maintenance,~~
24 ~~insurance and taxes not included in the lease rental payments.~~

25 ~~12. A tax not to exceed thirteen and one-half cents per~~
26 ~~thousand dollars of assessed value each year for operating and~~
27 ~~maintaining a civic center owned by a city.~~

28 ~~13. A tax not to exceed six and three-fourths cents per~~
29 ~~thousand dollars of assessed value for planning a sanitary~~
30 ~~disposal project.~~

31 14. 2. A tax not to exceed twenty-seven cents per thousand
32 dollars of assessed value each year for an aviation authority
33 as provided in [section 330A.15](#).

34 ~~15. A tax not to exceed six and three-fourths cents per~~
35 ~~thousand dollars of assessed value each year for a levee~~

1 ~~improvement fund in special charter cities as provided in~~
2 ~~section 420.155.~~

3 ~~16. A tax not to exceed twenty and one-half cents per~~
4 ~~thousand dollars of assessed value each year to maintain an~~
5 ~~institution received by gift or devise, subject to an election~~
6 ~~as required under subsection 1.~~

7 ~~17. 3.~~ A tax to pay the premium costs on tort liability
8 insurance, property insurance, and any other insurance that
9 may be necessary in the operation of the city, the costs of a
10 self-insurance program, the costs of a local government risk
11 pool and amounts payable under any insurance agreements to
12 provide or procure such insurance, self-insurance program, or
13 local government risk pool.

14 ~~18. A tax to fund an emergency medical services district~~
15 ~~under chapter 357G.~~

16 ~~19. 4.~~ A tax that exceeds any tax levy limit within this
17 chapter, provided the question has been submitted at a special
18 levy election and received a simple majority of the votes cast
19 on the proposition to authorize the enumerated levy limit to be
20 exceeded for the proposed budget year.

21 a. The election may be held as specified in [this subsection](#)
22 if notice is given by the city council, not later than
23 forty-six days before the first Tuesday in March, to the county
24 commissioner of elections that the election is to be held.

25 b. An election under [this subsection](#) shall be held on
26 the first Tuesday in March and be conducted by the county
27 commissioner of elections in accordance with the law.

28 c. The ballot question shall be in substantially the
29 following form:

30 WHICH TAX LEVY SHALL BE ADOPTED FOR THE CITY OF?

31 (Vote for only one of the following choices.)

32 CHANGE LEVY AMOUNT ...

33 Add to the existing levy amount a tax for the purpose of
34 (state purpose of proposed levy) at a rate of ...
35 (rate) which will provide an additional \$.... (amount).

1 KEEP CURRENT LEVY ...

2 Continue under the current maximum rate of ..., providing
3 \$.... (amount).

4 *d.* The commissioner of elections conducting the election
5 shall notify the city officials and other county auditors where
6 applicable, of the results within two days of the canvass which
7 shall be held on the second day that is not a holiday following
8 the special levy election, and beginning no earlier than 1:00
9 p.m. on that day.

10 *e.* Notice of the election shall be published twice in
11 accordance with the provisions of [section 362.3](#), except that
12 the first such notice shall be given at least two weeks before
13 the election.

14 *f.* The cost of the election shall be borne by the city.

15 *g.* The election provisions of [this subsection](#) shall
16 supersede other provisions for elections only to the extent
17 necessary to comply with the provisions of [this subsection](#).

18 *h.* The provisions of [this subsection](#) apply to all cities,
19 however organized, including special charter cities which may
20 adopt ordinances where necessary to carry out these provisions.

21 *i.* The council shall certify the city's budget with the tax
22 askings not exceeding the amount approved by the special levy
23 election.

24 ~~20. A tax not to exceed twenty-seven cents per thousand~~
25 ~~dollars of assessed value for support of a public library,~~
26 ~~subject to petition and referendum requirements of subsection~~
27 ~~1, except that if a majority approves the levy, it shall be~~
28 ~~imposed.~~

29 ~~21.~~ 5. A tax for the support of a local emergency
30 management commission established pursuant to [chapter 29C](#).

31 Sec. 16. Section 384.24, subsection 4, paragraph i, Code
32 2023, is amended by striking the paragraph.

33 Sec. 17. Section 384.110, Code 2023, is amended to read as
34 follows:

35 **384.110 Insurance, self-insurance, and risk pooling funds.**

1 A city may credit funds to a fund or funds for the purposes
2 authorized by [section 364.4, subsection 5](#); section 384.12,
3 subsection ~~17~~ 3; or [section 384.24, subsection 3](#), paragraph "s".
4 Moneys credited to the fund or funds, and interest earned on
5 such moneys, shall remain in the fund or funds until expended
6 for purposes authorized by [section 364.4, subsection 5](#); section
7 384.12, subsection ~~17~~ 3; or [section 384.24, subsection 3](#),
8 paragraph "s".

9 Sec. 18. REPEAL. Section 384.8, Code 2023, is repealed.

10 Sec. 19. APPLICABILITY. This division of this Act applies
11 to taxes and budgets for fiscal years beginning on or after
12 July 1, 2024.

13 DIVISION III

14 PUBLIC EDUCATION AND RECREATION TAX LEVY

15 Sec. 20. Section 300.2, Code 2023, is amended by adding the
16 following new subsection:

17 NEW SUBSECTION. 4. A levy under this chapter shall not be
18 approved by the voters on or after the effective date of this
19 division of this Act.

20 Sec. 21. EFFECTIVE DATE. This division of this Act, being
21 deemed of immediate importance, takes effect upon enactment.

22 DIVISION IV

23 COUNTY SHERIFF FEE REPORT

24 Sec. 22. Section 331.655, subsection 5, Code 2023, is
25 amended by striking the subsection.

26 DIVISION V

27 HOMESTEAD PROPERTY TAX CREDIT

28 Sec. 23. Section 2.48, subsection 3, paragraph f,
29 subparagraph (1), Code 2023, is amended to read as follows:

30 (1) The homestead tax exemption and credit under chapter
31 425.

32 Sec. 24. Section 25B.7, subsection 2, paragraph a, Code
33 2023, is amended to read as follows:

34 a. Homestead tax credit pursuant to ~~sections~~ section 425.1,
35 sections 425.2 through 425.13, and section 425.15.

1 Sec. 25. Section 103.22, subsection 7, Code 2023, is amended
2 to read as follows:

3 7. Prohibit an owner of property from performing work on the
4 owner's principal residence, if such residence is an existing
5 dwelling rather than new construction and is not an apartment
6 that is attached to any other apartment or building, as those
7 terms are defined in [section 499B.2](#), and is not larger than a
8 single-family dwelling, or require such owner to be licensed
9 under [this chapter](#). In order to qualify for inapplicability
10 pursuant to [this subsection](#), a residence shall qualify for the
11 homestead tax ~~exemption~~ credit.

12 Sec. 26. Section 105.11, subsection 3, Code 2023, is amended
13 to read as follows:

14 3. Prohibit an owner of property from performing work on the
15 owner's principal residence, if such residence is an existing
16 dwelling rather than new construction and is not larger than a
17 single-family dwelling, or farm property, excluding commercial
18 or industrial installations or installations in public use
19 buildings or facilities, or require such owner to be licensed
20 under [this chapter](#). In order to qualify for inapplicability
21 pursuant to [this subsection](#), a residence shall qualify for the
22 homestead tax ~~exemption~~ credit.

23 Sec. 27. Section 331.401, subsection 1, paragraphs e and f,
24 Code 2023, are amended to read as follows:

25 e. Adopt resolutions authorizing the county assessor
26 to provide forms for homestead tax exemption and credit
27 claimants as provided in [section 425.2](#) and military service tax
28 exemptions as provided in [section 426A.14](#).

29 f. Examine and allow or disallow claims for homestead tax
30 exemption and credit in accordance with [section 425.3](#) and
31 claims for military service tax exemption in accordance with
32 chapter 426A. The board, by a single resolution, may allow or
33 disallow the exemptions recommended by the assessor.

34 Sec. 28. Section 331.512, subsection 3, Code 2023, is
35 amended to read as follows:

1 3. Carry out duties relating to the homestead tax exemption
2 and credit and agricultural land tax credit as provided in
3 chapters 425 and 426.

4 Sec. 29. Section 331.559, subsection 12, Code 2023, is
5 amended to read as follows:

6 12. Carry out duties relating to the administration of
7 the homestead tax exemption and credit and other credits as
8 provided in sections 425.4, 425.5, 425.7, 425.9, 425.10, and
9 425.25.

10 Sec. 30. NEW SECTION. 425.1A Homestead tax exemption.

11 1. The following exemptions from taxation shall be allowed
12 in addition to the homestead credit for an owner that has
13 attained the age of sixty-five years by January 1 of the
14 assessment year:

15 a. For the assessment year beginning January 1, 2023, the
16 eligible homestead, not to exceed three thousand two hundred
17 fifty dollars in taxable value.

18 b. For the assessment year beginning January 1, 2024, and
19 each succeeding assessment year, the eligible homestead, not to
20 exceed six thousand five hundred dollars in taxable value.

21 2. Section 25B.7, subsection 1, shall not apply to the
22 property tax exemption provided in this section.

23 Sec. 31. Section 425.2, Code 2023, is amended by adding the
24 following new subsection:

25 NEW SUBSECTION. 3A. The form for claiming the credit shall
26 also include the ability to claim the exemption under section
27 425.1A for qualified owners. If the claim for the homestead
28 credit is allowed, such allowance shall also include allowance
29 of the homestead exemption if the owner meets the age criteria
30 for the exemption. The homestead exemption shall be allowed
31 for successive years without further filing in the same manner
32 as the homestead credit.

33 Sec. 32. Section 425.3, subsection 4, Code 2023, is amended
34 to read as follows:

35 4. The county auditor shall forward the claims to the board

1 of supervisors. The board shall allow or disallow the claims.
2 If the board disallows a claim, it shall send written notice,
3 by mail, to the claimant at the claimant's last known address.
4 The notice shall state the reasons for disallowing the claim
5 ~~for the credit~~. The board is not required to send notice that
6 a claim is disallowed if the claimant voluntarily withdraws the
7 claim.

8 Sec. 33. Section 425.4, Code 2023, is amended to read as
9 follows:

10 **425.4 Certification to treasurer.**

11 All claims which have been allowed by the board of
12 supervisors shall be certified on or before August 1, in each
13 year, by the county auditor to the county treasurer, which
14 certificates shall list the total amount of dollars, listed by
15 taxing district in the county, due for homestead tax exemptions
16 and credits claimed and allowed. The county treasurer shall
17 ~~forthwith~~ then certify to the department of revenue the total
18 amount of dollars, listed by taxing district in the county, due
19 for homestead tax credits claimed and allowed.

20 Sec. 34. Section 425.6, Code 2023, is amended to read as
21 follows:

22 **425.6 Waiver by neglect.**

23 If a person fails to file a claim or to have a claim on file
24 with the assessor for the credits provided in [this subchapter](#),
25 the person is deemed to have waived the homestead exemption
26 and credit for the year in which the person failed to file the
27 claim or to have a claim on file with the assessor.

28 Sec. 35. Section 425.7, subsection 3, Code 2023, is amended
29 to read as follows:

30 3. a. If the department of revenue determines that a claim
31 for homestead exemption and credit has been allowed by the
32 board of supervisors which is not justifiable under the law
33 and not substantiated by proper facts, the department may, at
34 any time within thirty-six months from July 1 of the year in
35 which the claim is allowed, set aside the allowance. Notice

1 of the disallowance shall be given to the county auditor of
2 the county in which the claim has been improperly granted and
3 a written notice of the disallowance shall also be addressed
4 to the claimant at the claimant's last known address. The
5 claimant or board of supervisors may appeal to the director
6 of revenue within thirty days from the date of the notice of
7 disallowance. The director shall grant a hearing and if, upon
8 the hearing, the director determines that the disallowance was
9 incorrect, the director shall set aside the disallowance. The
10 director shall notify the claimant and the board of supervisors
11 of the result of the hearing. The claimant or the board of
12 supervisors may seek judicial review of the action of the
13 director of revenue in accordance with [chapter 17A](#).

14 *b.* If a claim is disallowed by the department of revenue
15 and not appealed to the director of revenue or appealed to
16 the director of revenue and thereafter upheld upon final
17 resolution, including any judicial review, any amounts of
18 exemptions allowed and credits allowed and paid from the
19 homestead credit fund including the penalty, if any, become a
20 lien upon the property on which the exemption or credit was
21 originally granted, if still in the hands of the claimant,
22 and not in the hands of a bona fide purchaser, and any amount
23 so erroneously paid including the penalty, if any, shall be
24 collected by the county treasurer in the same manner as other
25 taxes and the collections shall be returned to the department
26 of revenue and credited to the homestead credit fund. The
27 director of revenue may institute legal proceedings against a
28 homestead credit claimant for the collection of payments made
29 on disallowed credits and the penalty, if any. If a person
30 makes a false claim or affidavit with fraudulent intent to
31 obtain the homestead exemption or credit, the person is guilty
32 of a fraudulent practice and the claim shall be disallowed
33 in full. If the credit has been paid, the amount of the
34 credit plus a penalty equal to twenty-five percent of the
35 amount of credit plus interest, at the rate in effect under

1 section 421.7, from the time of payment shall be collected
2 by the county treasurer in the same manner as other property
3 taxes, penalty, and interest are collected and when collected
4 shall be paid to the director of revenue. If a homestead
5 exemption or credit is disallowed and the claimant failed to
6 give written notice to the assessor as required by section
7 425.2 when the property ceased to be used as a homestead by the
8 claimant, a civil penalty equal to five percent of the amount
9 of the disallowed exemption or credit is assessed against the
10 claimant.

11 Sec. 36. Section 425.9, subsections 2 and 3, Code 2023, are
12 amended to read as follows:

13 2. If any claim for exemption or credit ~~made hereunder~~
14 has been denied by the board of supervisors, and such action
15 is subsequently reversed on appeal, the exemption or credit
16 shall be allowed on the homestead involved in said appeal, and
17 the director of revenue, the county auditor, and the county
18 treasurer shall make such exemption or credit and change their
19 books and records accordingly.

20 3. In the event the appealing taxpayer has paid one or both
21 of the installments of the tax payable in the year or years in
22 question on such homestead valuation, remittance shall be made
23 to such taxpayer of the amount of such credit or exemption.

24 Sec. 37. Section 425.10, Code 2023, is amended to read as
25 follows:

26 **425.10 Reversal of allowed claim.**

27 In the event any claim is allowed, and subsequently reversed
28 on appeal, any exemption and credit made under the claim shall
29 be void. The amount of the erroneous credit shall be charged
30 against the property in question, and the director of revenue,
31 the county auditor, and the county treasurer are authorized
32 and directed to correct their books and records accordingly.
33 The amount of the erroneous credit, when collected, shall
34 be returned by the county treasurer to the homestead credit
35 fund to be reallocated the following year as provided in this

1 subchapter. Taxes due following reversal of a claim for an
2 exemption shall be collected by the county treasurer and
3 allocated to the appropriate taxing entities.

4 Sec. 38. Section 425.11, subsection 1, paragraph d,
5 subparagraph (3), Code 2023, is amended to read as follows:

6 (3) It must not embrace more than one dwelling house, but
7 where a homestead has more than one dwelling house situated
8 thereon, the exemption and credit provided for in this
9 subchapter shall apply to the home and buildings used by the
10 owner, but shall not apply to any other dwelling house and
11 buildings appurtenant.

12 Sec. 39. Section 425.11, subsection 1, paragraph e, Code
13 2023, is amended to read as follows:

14 e. "Owner" means the person who holds the fee simple
15 title to the homestead, and in addition shall mean the person
16 occupying as a surviving spouse or the person occupying under
17 a contract of purchase which contract has been recorded in
18 the office of the county recorder of the county in which the
19 property is located; or the person occupying the homestead
20 under devise or by operation of the inheritance laws where
21 the whole interest passes or where the divided interest is
22 shared only by persons related or formerly related to each
23 other by blood, marriage or adoption; or the person occupying
24 the homestead is a shareholder of a family farm corporation
25 that owns the property; or the person occupying the homestead
26 under a deed which conveys a divided interest where the divided
27 interest is shared only by persons related or formerly related
28 to each other by blood, marriage or adoption; or where the
29 person occupying the homestead holds a life estate with the
30 reversion interest held by a nonprofit corporation organized
31 under [chapter 504](#), provided that the holder of the life estate
32 is liable for and pays property tax on the homestead; or where
33 the person occupying the homestead holds an interest in a
34 horizontal property regime under [chapter 499B](#), regardless
35 of whether the underlying land committed to the horizontal

1 property regime is in fee or as a leasehold interest, provided
2 that the holder of the interest in the horizontal property
3 regime is liable for and pays property tax on the homestead;
4 or where the person occupying the homestead is a member of a
5 community land trust as defined in 42 U.S.C. §12773, regardless
6 of whether the underlying land is in fee or as a leasehold
7 interest, provided that the member of the community land trust
8 is occupying the homestead and is liable for and pays property
9 tax on the homestead. For the purpose of [this subchapter](#),
10 the word "owner" shall be construed to mean a bona fide owner
11 and not one for the purpose only of availing the person of
12 the benefits of [this subchapter](#). In order to qualify for the
13 homestead tax exemption and credit, evidence of ownership shall
14 be on file in the office of the clerk of the district court
15 or recorded in the office of the county recorder at the time
16 the owner files with the assessor a verified statement of the
17 homestead claimed by the owner as provided in [section 425.2](#).

18 Sec. 40. Section 425.12, Code 2023, is amended to read as
19 follows:

20 **425.12 Indian land.**

21 Each forty acres of land, or fraction thereof, occupied by
22 a member or members of the Sac and Fox Indians in Tama county,
23 which land is held in trust by the secretary of the interior of
24 the United States for said Indians, shall be given a homestead
25 tax exemption and credit within the meaning and under the
26 provisions of [this subchapter](#). Application for such homestead
27 tax exemption and credit shall be made to the county auditor of
28 Tama county and may be made by a representative of the tribal
29 council.

30 Sec. 41. Section 425.13, Code 2023, is amended to read as
31 follows:

32 **425.13 Conspiracy to defraud.**

33 If any two or more persons conspire and confederate together
34 with fraudulent intent to obtain the exemption or credit
35 provided for under the terms of [this subchapter](#) by making a

1 false deed, or a false contract of purchase, they are guilty of
2 a fraudulent practice.

3 Sec. 42. Section 425.16, subsection 1, Code 2023, is amended
4 to read as follows:

5 1. In addition to the homestead tax credit allowed under
6 section 425.1, subsections 1 through 4, and the homestead
7 exemption under section 425.1A, if applicable, persons who
8 own or rent their homesteads and who meet the qualifications
9 provided in [this subchapter](#) are eligible for a property
10 tax credit for property taxes due or reimbursement of rent
11 constituting property taxes paid.

12 Sec. 43. Section 425.17, subsections 4 and 8, Code 2023, are
13 amended to read as follows:

14 4. "*Homestead*" means the dwelling owned or rented and
15 actually used as a home by the claimant during the period
16 specified in [subsection 2](#), and so much of the land surrounding
17 it including one or more contiguous lots or tracts of land,
18 as is reasonably necessary for use of the dwelling as a home,
19 and may consist of a part of a multidwelling or multipurpose
20 building and a part of the land upon which it is built. It
21 does not include personal property except that a manufactured
22 or mobile home may be a homestead. Any dwelling or a part of
23 a multidwelling or multipurpose building which is exempt from
24 taxation, except for an exemption under section 425.1A, does
25 not qualify as a homestead under [this subchapter](#). However,
26 solely for purposes of claimants living in a property and
27 receiving reimbursement for rent constituting property taxes
28 paid immediately before the property becomes tax exempt, and
29 continuing to live in it after it becomes tax exempt, the
30 property shall continue to be classified as a homestead.
31 A homestead must be located in this state. When a person
32 is confined in a nursing home, extended-care facility, or
33 hospital, the person shall be considered as occupying or living
34 in the person's homestead if the person is the owner of the
35 homestead and the person maintains the homestead and does not

1 lease, rent, or otherwise receive profits from other persons
2 for the use of the homestead.

3 8. "*Property taxes due*" means property taxes including any
4 special assessments, but exclusive of delinquent interest and
5 charges for services, due on a claimant's homestead in this
6 state, but includes only property taxes for which the claimant
7 is liable and which will actually be paid by the claimant.
8 However, if the claimant is a person whose property taxes have
9 been suspended under [sections 427.8](#) and [427.9](#), "*property taxes*
10 *due*" means property taxes including any special assessments,
11 but exclusive of delinquent interest and charges for services,
12 due on a claimant's homestead in this state, but includes only
13 property taxes for which the claimant is liable and which
14 would have to be paid by the claimant if the payment of the
15 taxes has not been suspended pursuant to [sections 427.8](#) and
16 [427.9](#). "*Property taxes due*" shall be computed with no deduction
17 for any credit under [this subchapter](#) or for any homestead
18 credit allowed under ~~[section 425.1](#)~~ [subchapter I](#). Each claim
19 shall be based upon the taxes due during the fiscal year next
20 following the base year. If a homestead is owned by two or
21 more persons as joint tenants or tenants in common, and one or
22 more persons are not members of claimant's household, "*property*
23 *taxes due*" is that part of property taxes due on the homestead
24 which equals the ownership percentage of the claimant and the
25 claimant's household. The county treasurer shall include with
26 the tax receipt a statement that if the owner of the property
27 is eighteen years of age or over, the person may be eligible
28 for the credit allowed under [this subchapter](#). If a homestead
29 is an integral part of a farm, the claimant may use the total
30 property taxes due for the larger unit. If a homestead is an
31 integral part of a multidwelling or multipurpose building the
32 property taxes due for the purpose of [this subsection](#) shall be
33 prorated to reflect the portion which the value of the property
34 that the household occupies as its homestead is to the value
35 of the entire structure. For purposes of [this subsection](#),

1 "unit" refers to that parcel of property covered by a single tax
2 statement of which the homestead is a part.

3 Sec. 44. Section 435.26, subsection 1, paragraph a, Code
4 2023, is amended to read as follows:

5 a. A mobile home or manufactured home which is located
6 outside a manufactured home community or mobile home park shall
7 be converted to real estate by being placed on a permanent
8 foundation and shall be assessed for real estate taxes. A
9 home, after conversion to real estate, is eligible for the
10 homestead tax exemption and credit and the military service
11 tax exemption as provided in ~~sections 425.2 and chapter 425,~~
12 subchapter I, and section 426A.11. A taxable mobile home or
13 manufactured home which is located outside of a manufactured
14 home community or mobile home park as of January 1, 1995, is
15 also exempt from the permanent foundation requirements of this
16 chapter until the home is relocated.

17 Sec. 45. Section 435.26A, subsection 3, Code 2023, is
18 amended to read as follows:

19 3. After the surrender of a manufactured home's certificate
20 of title under this section, the manufactured home shall
21 continue to be taxed under section 435.22 and is not eligible
22 for the homestead tax exemption and credit or the military
23 service tax exemption and credit. A foreclosure action on a
24 manufactured home whose title has been surrendered under this
25 section shall be conducted as a real estate foreclosure. A tax
26 lien and its priority shall remain the same on a manufactured
27 home after its certificate of title has been surrendered.

28 Sec. 46. Section 499A.14, Code 2023, is amended to read as
29 follows:

30 **499A.14 Taxation.**

31 The real estate shall be taxed in the name of the
32 cooperative, and each member of the cooperative shall pay
33 that member's proportionate share of the tax in accordance
34 with the proration formula set forth in the bylaws, and each
35 member occupying an apartment as a residence shall receive

1 that member's proportionate homestead tax exemption and credit
2 and each veteran of the military services of the United States
3 identified as such under the laws of the state of Iowa or the
4 United States shall receive as a credit that member's veterans
5 tax benefit as prescribed by the laws of the state of Iowa.

6 Sec. 47. EXISTING HOMESTEAD CLAIMS. Homestead credit
7 claims approved under chapter 425, subchapter I, prior to and
8 valid on the effective date of this division of this Act shall
9 result in a homestead exemption under chapter 425, subchapter
10 I, as enacted in this division of this Act, without further
11 filing by the claimant if the claimant meets the criteria for
12 the exemption and the assessor has appropriate information to
13 verify such eligibility.

14 Sec. 48. EFFECTIVE DATE. This division of this Act, being
15 deemed of immediate importance, takes effect upon enactment.

16 Sec. 49. RETROACTIVE APPLICABILITY. This division of this
17 Act applies retroactively to assessment years beginning on or
18 after January 1, 2023.

19 DIVISION VI

20 MILITARY SERVICE PROPERTY TAX EXEMPTION AND CREDIT

21 Sec. 50. Section 25B.7, subsection 2, paragraph c, Code
22 2023, is amended by striking the paragraph.

23 Sec. 51. Section 426A.1A, Code 2023, is amended to read as
24 follows:

25 **426A.1A Appropriation.**

26 ~~There~~ For each fiscal year beginning before July 1, 2024,
27 there is appropriated from the general fund of the state the
28 amounts necessary to fund the credits provided under this
29 chapter.

30 Sec. 52. Section 426A.2, Code 2023, is amended to read as
31 follows:

32 **426A.2 Military service tax credit.**

33 ~~The~~ For each fiscal year beginning before July 1, 2024, the
34 moneys appropriated under section 426A.1A shall be apportioned
35 each year so as to replace all or a portion of the tax which

1 would be due on property eligible for military service tax
2 exemption in the state, if the property were subject to
3 taxation, the amount of the credit to be not more than six
4 dollars and ninety-two cents per thousand dollars of assessed
5 value of property which would be subject to the tax, except for
6 the military service tax exemption.

7 Sec. 53. Section 426A.11, subsections 1 and 2, Code 2023,
8 are amended to read as follows:

9 1. The property, not to exceed two thousand seven hundred
10 seventy-eight dollars in taxable value for assessment years
11 beginning before January 1, 2023, of any veteran, as defined in
12 section 35.1, of World War I.

13 2. a. The property, not to exceed one thousand eight
14 hundred fifty-two dollars in taxable value for assessment years
15 beginning before January 1, 2023, of an honorably separated,
16 retired, furloughed to a reserve, placed on inactive status,
17 or discharged veteran, as defined in section 35.1, subsection
18 2, paragraph "a" or "b".

19 b. The property, not to exceed four thousand dollars in
20 taxable value for the assessment years beginning on or after
21 January 1, 2023, of an honorably separated, retired, furloughed
22 to a reserve, placed on inactive status, or discharged veteran,
23 as defined in section 35.1, subsection 2, paragraph "a" or "b".

24 Sec. 54. IMPLEMENTATION. Section 25B.7, subsection 1,
25 shall not apply to the property tax exemption provided in this
26 Act.

27 Sec. 55. EFFECTIVE DATE. This division of this Act, being
28 deemed of immediate importance, takes effect upon enactment.

29 Sec. 56. RETROACTIVE APPLICABILITY. This division of this
30 Act applies retroactively to assessment years beginning on or
31 after January 1, 2023.

32 DIVISION VII

33 PROPERTY TAX BENEFITS AND INCENTIVES

34 Sec. 57. NEW SECTION. **404.3C Assessment agreements —**
35 **commercial property.**

1 1. For revitalization areas established under this chapter
2 on or after the effective date of this division of this Act
3 and for first-year exemption applications for property located
4 in a revitalization area in existence on the effective date
5 of this division of this Act filed on or after the effective
6 date of this division of this Act, commercial property shall
7 not receive a tax exemption under this chapter unless the city
8 or county, as applicable, and the owner of the qualified real
9 estate enter into a written assessment agreement specifying a
10 minimum actual value until a specified termination date for the
11 duration of the exemption period.

12 2. a. The assessment agreement shall be presented to the
13 appropriate assessor. The assessor shall review the plans and
14 specifications for the improvements to be made to the property
15 and if the minimum actual value contained in the assessment
16 agreement appears to be reasonable, the assessor shall execute
17 the following certification upon the agreement:

18 The undersigned assessor, being legally responsible for the
19 assessment of the above described property upon completion of
20 the improvements to be made on it, certifies that the actual
21 value assigned to that land and improvements upon completion
22 shall not be less than \$.....

23 b. The assessment agreement with the certification of
24 the assessor and a copy of this subsection shall be filed in
25 the office of the county recorder of the county where the
26 property is located. Upon completion of the improvements,
27 the assessor shall value the property as required by law,
28 except that the actual value shall not be less than the minimum
29 actual value contained in the assessment agreement. This
30 subsection does not prohibit the assessor from assigning a
31 higher actual value to the property or prohibit the owner
32 from seeking administrative or legal remedies to reduce the
33 actual value assigned except that the actual value shall not
34 be reduced below the minimum actual value contained in the
35 assessment agreement. An assessor, county auditor, board of

1 review, director of revenue, or court of this state shall not
2 reduce or order the reduction of the actual value below the
3 minimum actual value in the agreement during the term of the
4 agreement regardless of the actual value which may result from
5 the incomplete construction of improvements, destruction or
6 diminution by any cause, insured or uninsured, except in the
7 case of acquisition or reacquisition of the property by a
8 public entity. Recording of an assessment agreement complying
9 with this subsection constitutes notice of the assessment
10 agreement to a subsequent purchaser or encumbrancer of the land
11 or any part of it, whether voluntary or involuntary, and is
12 binding upon a subsequent purchaser or encumbrancer.

13 Sec. 58. NEW SECTION. **404.3D Exemptions for residential**
14 **property.**

15 For revitalization areas established under this chapter on
16 or after the effective date of this division of this Act and
17 for first-year exemption applications for property located in a
18 revitalization area in existence on the effective date of this
19 division of this Act filed on or after the effective date of
20 this division of this Act, an exemption authorized under this
21 chapter for property that is residential property shall not
22 apply to property tax levies imposed by a school district.

23 Sec. 59. EFFECTIVE DATE. This division of this Act takes
24 effect July 1, 2024.

25 DIVISION VIII

26 TRANSIT FUNDING

27 Sec. 60. Section 364.2, subsection 4, paragraph f,
28 subparagraph (1), subparagraph division (b), Code 2023, is
29 amended to read as follows:

30 (b) For franchise fees assessed and collected during fiscal
31 years beginning on or after July 1, ~~2013~~ 2024, ~~but before~~
32 ~~July 1, 2030,~~ by a city that is the subject of a judgment,
33 ~~court-approved settlement, or court-approved compromise~~
34 ~~providing for payment of restitution, a refund, or a return~~
35 ~~described in section 384.3A, subsection 3, paragraph "j" with~~

1 a population exceeding two hundred thousand, the rate of the
2 franchise fee shall not exceed seven and one-half percent
3 of gross revenues generated from sales of the franchisee in
4 the city, and franchise fee amounts assessed and collected
5 ~~during such fiscal years~~ in excess of five percent of gross
6 revenues generated from sales shall be used solely for the
7 purpose specified in [section 384.3A, subsection 3](#), paragraph
8 "j". ~~A city may assess and collect a franchise fee in excess~~
9 ~~of five percent of gross revenues generated from the sales~~
10 ~~of the franchisee pursuant to this subparagraph division (b)~~
11 ~~for a period not to exceed seven consecutive fiscal years~~
12 ~~once the franchise fee is first imposed at a rate in excess~~
13 ~~of five percent. An ordinance increasing the franchise fee~~
14 ~~rate to greater than five percent pursuant to this subparagraph~~
15 ~~division (b) shall not become effective unless approved at~~
16 ~~an election. After passage of the ordinance, the council~~
17 ~~shall submit the proposal at a special election held on a date~~
18 ~~specified in [section 39.2, subsection 4](#), paragraph "b".~~ If a
19 majority of those voting on the proposal approves the proposal,
20 the city may proceed as proposed. The complete text of the
21 ordinance shall be included on the ballot and the full text
22 of the ordinance posted for the voters pursuant to section
23 52.25. All absentee voters shall receive the full text of the
24 ordinance along with the absentee ballot. This subparagraph
25 division (b) is repealed July 1, 2030.

26 Sec. 61. Section 384.3A, subsection 3, paragraph j, Code
27 2023, is amended to read as follows:

28 *j.* For franchise fees assessed and collected by a city in
29 excess of five percent of gross revenues generated from sales
30 of the franchisee within the city pursuant to section 364.2,
31 subsection 4, paragraph "f", subparagraph (1), subparagraph
32 division (b), during fiscal years beginning on or after July 1,
33 ~~2013~~ 2024, but before July 1, 2030, the adjustment, renewal,
34 or extension of any part or all of the legal indebtedness of
35 a city, whether evidenced by bonds, warrants, court-approved

1 ~~settlements, court-approved compromises, or judgments, or the~~
2 ~~funding or refunding of the same, if such legal indebtedness~~
3 ~~relates to restitution, a refund, or a return ordered by a~~
4 ~~court of competent jurisdiction for franchise fees assessed~~
5 ~~and collected by the city before June 20, 2013 solely for the~~
6 reduction of property tax levies that support the operation and
7 maintenance of a municipal transit system or a regional transit
8 district or to maintain transportation service levels of a
9 municipal transit system or a regional transit district. This
10 paragraph "j" is repealed July 1, 2030.

11 Sec. 62. EFFECTIVE DATE. This division of this Act takes
12 effect July 1, 2024.

13 DIVISION IX

14 COUNTY AUDITOR VALUATION REPORTS

15 Sec. 63. Section 331.510, subsections 3 and 4, Code 2023,
16 are amended to read as follows:

17 3. An annual report not later than January 1 to the
18 department of management of the valuation by class of property
19 for each taxing district in the county on forms provided by the
20 department of management. The valuations reported shall be
21 those valuations used for determining the levy rates necessary
22 to fund the budgets of the taxing districts for the following
23 fiscal year. Each annual report under this subsection for
24 assessment years beginning on or after January 1, 2024,
25 shall distinguish such values as revaluation or other type of
26 addition to value, as defined and submitted in the assessor's
27 abstract transmitted to the department of revenue under section
28 441.45.

29 4. An annual report not later than January 1 to the
30 governing body of each taxing district in the county of the
31 assessed valuations of taxable property in the taxing district
32 as reported to the department of management. Each annual
33 report under this subsection for assessment years beginning
34 on or after January 1, 2024, shall distinguish such values as
35 revaluation or other type of addition to value, as defined

1 and submitted in the assessor's abstract transmitted to the
2 department of revenue under section 441.45.

3 DIVISION X

4 LOCAL GOVERNMENT BUDGETS AND TAXPAYER STATEMENTS

5 Sec. 64. NEW SECTION. **24.2A Budget statements to owners**
6 **and taxpayers.**

7 1. For purposes of this section only:

8 *a. "Budget year"* is the fiscal year beginning during the
9 calendar year in which a budget is certified.

10 *b. "Current fiscal year"* is the fiscal year ending during
11 the calendar year in which a budget for the budget year is
12 certified.

13 *c. "Effective property tax rate"* means the property tax rate
14 per one thousand dollars of assessed value and is equal to
15 one thousand multiplied by the quotient of the current fiscal
16 year's actual property tax dollars certified for levy divided
17 by the total assessed value used to calculate taxes for the
18 budget year.

19 *d. "Political subdivision"* means a school district, a
20 county, or a city.

21 2. *a.* On or before March 15 of each year, each political
22 subdivision shall file with the department of management a
23 report containing all necessary information for the department
24 of management to compile and calculate amounts required to be
25 included in the statements mailed under paragraph "b".

26 *b.* Not later than March 20, the county auditor, using
27 information compiled and calculated by the department of
28 management under paragraph "a", shall send to each property
29 owner or taxpayer within the county by regular mail an
30 individual statement containing all of the following for
31 each of the political subdivisions comprising the owner's or
32 taxpayer's taxing district:

33 (1) The sum of the current fiscal year's actual property
34 taxes certified for levy for all of the political subdivision's
35 levies and the combined property tax rate per one thousand

1 dollars for such tax amount for the current fiscal year.

2 (2) The combined effective property tax rate for the
3 political subdivision calculated using the sum of the current
4 fiscal year's actual property taxes certified for levy for all
5 of the political subdivision's levies under subparagraph (1).

6 (3) The combined amount of the proposed property tax dollars
7 to be certified for all of the political subdivision's levies
8 for the budget year and the proposed combined property tax rate
9 per one thousand dollars for such levies.

10 (4) If the proposed property tax dollars specified
11 under subparagraph (3) exceeds the current fiscal year's
12 actual property tax dollars certified for levy specified in
13 subparagraph (1), a detailed statement of the major reasons for
14 the increase, including the specific purposes or programs for
15 which the political subdivision is proposing an increase.

16 (5) An example comparing the amount of property taxes on
17 a residential property with an actual value of one hundred
18 thousand dollars in the current fiscal year and such amount
19 on the residential property using the proposed property
20 tax dollars for the budget year, including the percentage
21 difference in such amounts.

22 (6) An example comparing the amount of property taxes
23 on a commercial property with an actual value of one hundred
24 thousand dollars in the current fiscal year and such amount on
25 the commercial property using the proposed property tax dollars
26 for the budget year, including the percentage difference in
27 such amounts.

28 (7) The political subdivision's percentage of total
29 property taxes certified for levy in the owner's or taxpayer's
30 taxing district in the current fiscal year among all taxing
31 authorities.

32 (8) The date, time, and location of the political
33 subdivision's public hearing required under subsection 4.

34 (9) Information on how to access on the political
35 subdivision's internet site the political subdivision's

1 statements under this section and other budget documents for
2 prior fiscal years.

3 3. The department of management shall prescribe the form
4 for the report required under subsection 2, paragraph "a", the
5 statements required to be mailed under subsection 2, paragraph
6 "b", and the public hearing notice required under subsection 4,
7 paragraph "b".

8 4. a. Each political subdivision shall set a time and
9 place for a public hearing on the political subdivision's
10 proposed property tax amount for the budget year and the
11 political subdivision's information included in the statements
12 under subsection 2. At the hearing, the governing body
13 of the political subdivision shall receive oral or written
14 testimony from any resident or property owner of the political
15 subdivision. This public hearing shall be separate from
16 any other meeting of the governing body of the political
17 subdivision, including any other meeting or public hearing
18 relating to the political subdivision's budget, and other
19 business of the political subdivision that is not related to
20 the proposed property tax amounts and the information in the
21 statements shall not be conducted at the public hearing. After
22 all testimony has been received and considered, the governing
23 body may decrease, but not increase, the proposed property tax
24 amount to be included in the political subdivision's budget.

25 b. (1) If the political subdivision is a county, notice
26 of the public hearing shall be published not less than ten
27 nor more than twenty days prior to the hearing in the county
28 newspapers selected under chapter 349.

29 (2) If the political subdivision is a city, notice of the
30 public hearing shall be published not less than ten nor more
31 than twenty days prior to the hearing in a newspaper published
32 at least once weekly and having general circulation in the
33 city. However, if the city has a population of two hundred or
34 less, publication may be made by posting in three public places
35 in the city.

1 (3) If the political subdivision is a school district,
2 notice of the public hearing shall be published not less
3 than ten nor more than twenty days prior to the hearing in
4 a newspaper published in the school district, if any, and if
5 not, then in a newspaper of general circulation in the school
6 district.

7 c. Notice of the hearing shall also be posted and clearly
8 identified on the political subdivision's internet site
9 for public viewing beginning on the date of the newspaper
10 publication and shall be maintained on the political
11 subdivision's internet site with all such prior year notices
12 and copies of the statements mailed under subsection 2.
13 Additionally, if the political subdivision maintains a social
14 media account on one or more social media applications, the
15 public hearing notice or an electronic link to the public
16 hearing notice shall be posted on each such account on the same
17 day as the publication of the notice.

18 Sec. 65. Section 24.3, unnumbered paragraph 1, Code 2023,
19 is amended to read as follows:

20 A municipality shall not certify or levy in any fiscal year
21 any tax on property subject to taxation unless and until the
22 following estimates have been made, filed, and considered,
23 and for school districts, the individual statements have been
24 mailed and public hearings held, as provided in [this chapter](#):

25 Sec. 66. Section 24.10, Code 2023, is amended to read as
26 follows:

27 **24.10 Levies void.**

28 The verified proof of the publication of the notice under
29 section 24.9 shall be filed in the office of the county auditor
30 and preserved by the auditor. A levy shall not be valid unless
31 and until ~~that notice is~~ such notices are published, mailed,
32 and filed. However, failure of an owner or taxpayer to receive
33 a statement under section 24.2A shall not invalidate a levy.

34 Sec. 67. Section 24.17, subsection 1, Code 2023, is amended
35 to read as follows:

1 1. The local budgets of the various political subdivisions
2 shall be certified by the chairperson of the certifying
3 board or levying board, as the case may be, in duplicate to
4 the county auditor not later than ~~March 15~~ April 30 of each
5 year on forms, and pursuant to instructions, prescribed by
6 the department of management. ~~However, if the political~~
7 ~~subdivision is a county or a city, its budget shall be~~
8 ~~certified not later than March 31 of each year, and if the~~
9 ~~political subdivision is a school district, as defined in~~
10 ~~section 257.2, its budget shall be certified not later than~~
11 ~~April 15 of each year.~~

12 Sec. 68. Section 24.27, subsection 1, Code 2023, is amended
13 to read as follows:

14 1. Not later than ~~March 25, or April 10 for a county or~~
15 ~~a city, or April 25 if the municipality is a school district~~
16 May 10, a number of persons in any municipality political
17 subdivision equal to one-fourth of one percent of those voting
18 for the office of governor, at the last general election in the
19 municipality political subdivision, but the number shall not be
20 less than ten, and the number need not be more than one hundred
21 persons, who are affected by any proposed budget, expenditure
22 or tax levy, or by any item thereof, may appeal from any
23 decision of the certifying board or the levying board by filing
24 with the county auditor of the county in which the ~~municipal~~
25 ~~corporation~~ political subdivision is located, a written protest
26 setting forth their objections to the budget, expenditure or
27 tax levy, or to one or more items thereof, and the grounds for
28 their objections. If a budget is certified after ~~March 15, or~~
29 ~~March 31 in the case of a county or a city, or April 15 in the~~
30 ~~case of a school district~~ 30, all appeal time limits shall be
31 extended to correspond to allowances for a timely filing.

32 Sec. 69. Section 24.28, Code 2023, is amended to read as
33 follows:

34 **24.28 Hearing on protest.**

35 The state board, within a reasonable time, shall fix a date

1 for an initial hearing on the protest and may designate a
2 deputy to hold the hearing, which shall be held in the county
3 or in one of the counties in which the ~~municipality~~ political
4 subdivision is located. Notice of the time and place of the
5 hearing shall be given by certified mail to the appropriate
6 officials of the local government and to the first ten property
7 owners whose names appear upon the protest, at least five
8 days before the date fixed for the hearing. At all hearings,
9 the burden shall be upon the objectors with reference to any
10 proposed item in the budget which was included in the budget
11 of the previous year and which the objectors propose should
12 be reduced or excluded; but the burden shall be upon the
13 certifying board or the levying board, as the case may be,
14 to show that any new item in the budget, or any increase in
15 any item in the budget, is necessary, reasonable, and in the
16 interest of the public welfare.

17 Sec. 70. Section 24.48, subsection 4, Code 2023, is amended
18 to read as follows:

19 4. The city finance committee shall have officially
20 notified any city of its approval, modification or rejection
21 of the city's appeal of the decision of the director of the
22 department of management regarding a city's request for a
23 suspension of the statutory property tax levy limitation prior
24 to thirty-five days before ~~March 31~~ April 30.

25 Sec. 71. Section 275.29, subsection 1, Code 2023, is amended
26 to read as follows:

27 1. Between July 1 and July 20, or on a date determined by
28 agreement of the initial board and the boards of districts
29 receiving territory of the school districts affected, but not
30 later than August 30, the initial board shall meet with the
31 boards of districts receiving territory of the school districts
32 affected, for the purpose of reaching joint agreement on an
33 equitable division of the assets and an equitable distribution
34 of the liabilities of the school districts affected. In
35 addition, if outstanding general obligation indebtedness is in

1 existence in any district, the initial board of directors of
2 the newly formed school district shall meet with the boards of
3 all school districts affected prior to April ~~15~~ 30 prior to
4 the school year the reorganization is effective to determine
5 the distribution of liability for payment of the general
6 obligation bonded indebtedness between the districts so that
7 the newly formed district may certify its budget under the
8 procedures specified in [chapter 24](#). The boards shall consider
9 the mandatory levy required in [section 76.2](#) and shall assure
10 the satisfaction of outstanding obligations. If a school
11 district affected by the reorganization has outstanding bonds
12 issued under [section 423E.5](#) or [423F.4](#), the joint agreement
13 shall assure that the estimated revenue under [section 423F.2](#)
14 for each district to which liability for payment of such bonds
15 is assigned is sufficient for the payment of principal and
16 interest on the outstanding bonds required to be paid in the
17 budget year following reorganization.

18 Sec. 72. Section 298.2, subsection 1, paragraph b, Code
19 2023, is amended to read as follows:

20 *b.* For school budget years beginning on or after July 1,
21 2015, a school district may by resolution of the board of
22 directors adopted prior to April ~~15~~ 30 preceding the budget
23 year impose a physical plant and equipment levy at a rate in
24 excess of the levy rate limitations under paragraph "a" if the
25 board has refunded or refinanced a loan agreement entered into
26 under [section 297.36](#) and such refunding or refinancing complies
27 with the maturity period authorized under section 297.36,
28 subsection 1, paragraph "c", and results in a lower amount of
29 interest on the amount of the loan agreement. However, the
30 rate imposed by a school district under this paragraph shall
31 not exceed the rate imposed during the budget year in which
32 the loan agreement was refunded or refinanced. Authorization
33 to exceed the levy rate limitations of paragraph "a" shall
34 terminate upon the maturity of the loan agreement after
35 refunding or refinancing. Upon adoption of the resolution

1 under this paragraph "b", the board shall comply with the
2 requirements of [section 297.36, subsection 1](#), paragraph "b".

3 Sec. 73. Section 298.2, subsection 3, Code 2023, is amended
4 to read as follows:

5 3. The board of directors of a school district may certify
6 for levy by April ~~15~~ 30 of a school year a tax on all taxable
7 property in the school district for the regular physical plant
8 and equipment levy.

9 Sec. 74. Section 298.2, subsection 4, paragraph b, Code
10 2023, is amended to read as follows:

11 b. If a combination of a property tax and income surtax is
12 used, by April ~~15~~ 30 of the previous school year, the board
13 shall certify the percent of the income surtax to be imposed
14 and the amount to be raised to the department of management
15 and the department of management shall establish the rate of
16 the property tax and income surtax for the school year. The
17 physical plant and equipment property tax and income surtax
18 shall be levied or imposed, collected, and paid to the school
19 district in the manner provided for the instructional support
20 program in [sections 257.21 through 257.26](#).

21 Sec. 75. Section 298.4, subsection 1, unnumbered paragraph
22 1, Code 2023, is amended to read as follows:

23 The board of directors of a school district may certify for
24 levy by April ~~15~~ 30 of a school year, a tax on all taxable
25 property in the school district for a district management levy.
26 The revenue from the tax levied in [this section](#) shall be placed
27 in the district management levy fund of the school district.
28 The district management levy shall be expended only for the
29 following purposes:

30 Sec. 76. Section 298.10, subsection 1, Code 2023, is amended
31 to read as follows:

32 1. The board of directors of a school district may certify
33 for levy by April ~~15~~ 30 of a school year, a tax on all taxable
34 property in the school district in order to raise an amount
35 for a necessary cash reserve for a school district's general

1 fund. The amount raised for a necessary cash reserve does not
2 increase a school district's authorized expenditures as defined
3 in [section 257.7](#).

4 Sec. 77. Section 300.2, subsection 2, Code 2023, is amended
5 to read as follows:

6 2. If a majority of the votes cast upon the proposition is
7 in favor of the proposition, the board shall certify the amount
8 required for a fiscal year to the county board of supervisors
9 by April ~~15~~ 30 of the preceding fiscal year. The board of
10 supervisors shall levy the amount certified. The amount shall
11 be placed in the public education and recreation levy fund of
12 the district and shall be used only for the purposes specified
13 in [this chapter](#).

14 Sec. 78. Section 303.66, subsection 2, Code 2023, is amended
15 to read as follows:

16 2. Taxes levied by the board shall be certified on or
17 before ~~the first day of March~~ April 30 to the county auditor
18 of each county where any of the property included within the
19 territorial limits of the land use district is located, and
20 shall be placed upon the tax list for the current year. The
21 county treasurer shall collect the taxes in the same manner as
22 other taxes. When delinquent, the taxes shall draw the same
23 interest and penalties as other taxes. All taxes so levied and
24 collected shall be paid over to the treasurer of the district.

25 Sec. 79. Section 309.22, subsection 1, Code 2023, is amended
26 to read as follows:

27 1. On or before ~~the fifteenth day of April~~ May 15 of
28 each year the board of supervisors, with the assistance of
29 the county engineer, shall, subject to the approval of the
30 department, adopt a secondary road construction program which
31 shall include a project accomplishment list for the next
32 fiscal year, and a project priority list for the succeeding
33 four fiscal years based upon the construction funds, local
34 secondary and farm-to-market, estimated to be available for the
35 period. Subject to departmental approval, any project on the

1 approved priority list may be advanced to and constructed in
2 the accomplishment year and the project accomplishment list may
3 be revised due to unforeseen conditions.

4 Sec. 80. Section 331.422, unnumbered paragraph 1, Code
5 2023, is amended to read as follows:

6 Subject to [this section](#) and [sections 331.423 through 331.426](#)
7 or as otherwise provided by state law, the board of each county
8 shall certify property taxes annually at its ~~March~~ April
9 session to be levied for county purposes as follows:

10 Sec. 81. Section 331.434, unnumbered paragraph 1, Code
11 2023, is amended to read as follows:

12 Annually, the board of each county, subject to section
13 331.403, subsection 4, [sections 331.423 through 331.426](#),
14 ~~section 331.433A~~, the applicable portions of chapter 24, and
15 other applicable state law, shall prepare and adopt a budget,
16 certify taxes, and provide appropriations as follows:

17 Sec. 82. Section 331.434, subsection 3, Code 2023, is
18 amended to read as follows:

19 3. Following, and not until, ~~adoption of the resolution~~
20 ~~under [section 331.433A](#)~~, the requirements of section 24.2A are
21 completed, the board shall set a time and place for a public
22 hearing on the budget before the final certification date and
23 shall publish notice of the hearing not less than ten nor more
24 than twenty days prior to the hearing in the county newspapers
25 selected under [chapter 349](#). A summary of the proposed budget
26 and a description of the procedure for protesting the county
27 budget under [section 331.436](#), in the form prescribed by the
28 director of the department of management, shall be included
29 in the notice. Proof of publication of the notice under this
30 subsection 3 ~~and a copy of the resolution adopted under section~~
31 ~~331.433A~~ shall be filed with and preserved by the county
32 auditor. A levy is not valid unless and until the notice is
33 published and ~~the notice and resolution adopted under section~~
34 ~~331.433A are filed~~ individual statements under section 24.2A
35 are mailed. The department of management shall prescribe the

1 form for the public hearing notice for use by counties.

2 Sec. 83. Section 331.434, subsection 5, paragraph a, Code
3 2023, is amended to read as follows:

4 a. After the hearing, the board shall adopt by resolution
5 a budget and certificate of taxes for the next fiscal year
6 and shall direct the auditor to properly certify and file the
7 budget and certificate of taxes as adopted. The board shall
8 not adopt a tax in excess of the estimate published ~~or the~~
9 ~~applicable amounts specified in the resolution adopted under~~
10 ~~section 331.433A~~, except a tax which is approved by a vote of
11 the people, and a greater tax than that adopted shall not be
12 levied or collected. A county budget and certificate of taxes
13 adopted for the following fiscal year becomes effective on the
14 first day of that year.

15 Sec. 84. Section 331.434, subsection 7, Code 2023, is
16 amended to read as follows:

17 7. Taxes levied by a county whose budget is certified after
18 ~~March 31~~ April 30 shall be limited to the prior year's budget
19 amount. However, this penalty may be waived by the director
20 of the department of management if the county demonstrates
21 that the ~~March 31~~ deadline was missed because of circumstances
22 beyond the control of the county.

23 Sec. 85. Section 331.435, subsection 2, Code 2023, is
24 amended to read as follows:

25 2. The board shall prepare and adopt a budget amendment in
26 the same manner as the original budget as provided in section
27 331.434, but excluding the requirements for ~~adoption of the~~
28 ~~resolution under section 331.433A~~ mailing individual statements
29 under section 24.2A, and the amendment is subject to protest as
30 provided in section 331.436, except that the director of the
31 department of management may by rule provide that amendments
32 of certain types or up to certain amounts may be made without
33 public hearing and without being subject to protest. A county
34 budget for the ensuing fiscal year shall be amended by May 31
35 to allow time for a protest hearing to be held and a decision

1 rendered before June 30. An amendment of a budget after May
2 31 which is properly appealed but without adequate time for
3 hearing and decision before June 30 is void.

4 Sec. 86. Section 331.436, Code 2023, is amended to read as
5 follows:

6 **331.436 Protest.**

7 Protests to the adopted budget must be made in accordance
8 with [sections 24.27 through 24.32](#) as if the county were the
9 municipality under those sections except that the protest must
10 be filed no later than ~~April~~ May 10 and the number of people
11 necessary to file a protest under [this section](#) shall not be
12 less than one hundred.

13 Sec. 87. Section 347.13, subsection 12, Code 2023, is
14 amended to read as follows:

15 12. Fix the amount necessary for the improvement and
16 maintenance of the hospital and for support of ambulance
17 service during the ensuing fiscal year, and certify the amount
18 to the county auditor before ~~March 15~~ April 30 of each year,
19 subject to any limitation in [section 347.7](#).

20 Sec. 88. Section 358.18, subsection 2, as amended by 2023
21 Iowa Acts, House File 541, section 1, if enacted, is amended
22 to read as follows:

23 2. All taxes thus levied by the board of trustees shall
24 be certified by the clerk on or before ~~March 15~~ April 30 to
25 the county auditor of each county wherein any of the property
26 included within the territorial limits of the sanitary district
27 is located, and shall be placed upon the tax list for the
28 current fiscal year by the auditor or auditors. The county
29 treasurer, or treasurers, of more than one county, shall
30 collect all taxes so levied in the same manner as other taxes,
31 and when delinquent the taxes shall draw the same interest.
32 All taxes levied and collected shall be paid over by the
33 officer collecting the taxes to the treasurer of the sanitary
34 district.

35 Sec. 89. Section 358C.14, subsection 2, Code 2023, is

1 amended to read as follows:

2 2. All taxes thus levied by the board shall be certified by
3 the clerk on or before ~~March 1~~ April 30 to the county auditor
4 of each county in which any of the property included within
5 the territorial limits of the district is located, and shall
6 be placed upon the tax list for the current fiscal year by the
7 auditor. The county treasurer of more than one county shall
8 collect all taxes so levied in the same manner as other taxes,
9 and when delinquent the taxes shall draw the same interest.

10 All taxes levied and collected shall be paid over by the
11 officer collecting the taxes to the treasurer of the district.

12 Sec. 90. Section 359.49, subsections 7 and 9, Code 2023, are
13 amended to read as follows:

14 7. After the meeting on the proposed budget, the board of
15 trustees shall adopt by resolution a budget for at least the
16 next fiscal year, and the clerk shall certify the necessary
17 tax levy for the next fiscal year to the county auditor and
18 the county board of supervisors by ~~March 15~~ April 30. The tax
19 levy certified may be less than but shall not be more than
20 the amount estimated in the proposed budget submitted at the
21 meeting. Two copies each of the detailed budget as adopted and
22 of the certified tax levy must be transmitted to the county
23 auditor by ~~March 15~~ April 30.

24 9. Taxes from a township levy shall be collected but not
25 disbursed by the county to a township until copies of the
26 township budget are transmitted to the county auditor as
27 required in [subsection 7](#). If a township fails to certify
28 property taxes by ~~March 15~~ April 30, the amount of taxes
29 collected by the county for the township shall be the amount
30 collected for the township in the previous fiscal year to the
31 extent that it does not exceed the applicable levy rate limits
32 in [this chapter](#). However, that amount may not exceed the
33 amount the township could collect based on property assessments
34 for the fiscal year for which the township failed to certify
35 property taxes.

1 or less, publication may be made by posting in three public
2 places in the city. A summary of the proposed budget and a
3 description of the procedure for protesting the city budget
4 under [section 384.19](#), in the form prescribed by the director of
5 the department of management, shall be included in the notice.
6 Proof of publication of the notice under [this subsection 3](#)~~and a~~
7 ~~copy of the resolution adopted under [section 384.15A](#)~~ must be
8 filed with the county auditor. The department of management
9 shall prescribe the form for the public hearing notice for use
10 by cities.

11 5. After the hearing, the council shall adopt by resolution
12 a budget for at least the next fiscal year, and the clerk
13 shall certify the necessary tax levy for the next fiscal year
14 to the county auditor and the county board of supervisors.
15 The tax levy certified may be less than but not more than
16 the amount estimated in the proposed budget submitted at
17 the final hearing ~~or the applicable amount specified in the~~
18 ~~resolution adopted under [section 384.15A](#)~~, unless an additional
19 tax levy is approved at a city election. Two copies each of
20 the detailed budget as adopted and of the tax certificate must
21 be transmitted to the county auditor, who shall complete the
22 certificates and transmit a copy of each to the department of
23 management.

24 6. Taxes levied by a city whose budget is certified after
25 ~~March 31~~ April 30 shall be limited to the prior year's budget
26 amount. However, this penalty may be waived by the director of
27 the department of management if the city demonstrates that the
28 ~~March 31~~ deadline was missed because of circumstances beyond
29 the control of the city.

30 Sec. 94. Section 384.17, Code 2023, is amended to read as
31 follows:

32 **384.17 Levy by county.**

33 At the time required by law, the county board of supervisors
34 shall levy the taxes necessary for each city fund for the
35 following fiscal year. The levy must be as shown in the

1 adopted city budget and as certified by the clerk, subject to
2 any changes made after a protest hearing, and any additional
3 tax rates approved at a city election. A city levy is not valid
4 until proof of publication or posting of notice of a budget
5 hearing under section 384.16, subsection 3, and ~~the notice and~~
6 ~~resolution adopted under section 384.15A~~ are is filed with
7 the county auditor and individual statements are mailed under
8 section 24.2A.

9 Sec. 95. Section 384.18, subsection 2, Code 2023, is amended
10 to read as follows:

11 2. A budget amendment must be prepared and adopted in the
12 same manner as the original budget, as provided in section
13 384.16, excluding the requirement for the mailing of individual
14 statements under section 24.2A, and is subject to protest as
15 provided in section 384.19, except that the committee may by
16 rule provide that amendments of certain types or up to certain
17 amounts may be made without public hearing and without being
18 subject to protest. A city budget shall be amended by May
19 31 of the current fiscal year to allow time for a protest
20 hearing to be held and a decision rendered before June 30. The
21 amendment of a budget after May 31, which is properly appealed
22 but without adequate time for hearing and decision before June
23 30 is void.

24 Sec. 96. REPEAL. Sections 331.433A and 384.15A, Code 2023,
25 are repealed.

26 Sec. 97. IMPLEMENTATION. Section 25B.2, subsection 3,
27 shall not apply to this division of this Act.

28 Sec. 98. APPLICABILITY. This division of this Act applies
29 to political subdivision budgets for fiscal years beginning on
30 or after July 1, 2024.

31 DIVISION XI

32 DRIVER'S LICENSES AND NONOPERATOR'S IDENTIFICATION CARDS

33 Sec. 99. Section 321M.9, subsection 1, paragraph a, Code
34 2023, is amended by adding the following new subparagraph:
35 NEW SUBPARAGRAPH. (4) The ten-dollar convenience fee

1 collected pursuant to subsection 1A.

2 Sec. 100. Section 321M.9, Code 2023, is amended by adding
3 the following new subsection:

4 NEW SUBSECTION. 1A. *Convenience fee.* A county authorized
5 to issue driver's licenses under this chapter may charge, in
6 addition to any other fee imposed by law, a convenience fee for
7 the issuance or renewal of a driver's license or nonoperator's
8 identification card to a person who is not a resident of the
9 county, unless that person pays property tax to the county
10 and provides proof of payment such as a receipt as provided
11 in section 445.5, subsection 6, or another form of proof as
12 determined by the county. The convenience fee shall be ten
13 dollars.

14 DIVISION XII

15 WRITING FEES

16 Sec. 101. Section 321G.27, subsection 1, paragraphs a, b,
17 and c, Code 2023, are amended by striking the paragraphs.

18 Sec. 102. Section 321G.27, subsection 1, Code 2023, is
19 amended by adding the following new paragraph:

20 NEW PARAGRAPH. *0d.* The county recorder shall collect
21 a writing fee of two dollars for each privilege under this
22 chapter.

23 Sec. 103. Section 321G.29, subsection 3, Code 2023, is
24 amended to read as follows:

25 3. An owner of a snowmobile shall apply to the county
26 recorder for issuance of a certificate of title within thirty
27 days after acquisition. The application shall be on forms
28 the department prescribes and accompanied by the required fee
29 specified in section 321G.30 and the writing fee specified in
30 section 321G.27. The application shall include a certification
31 signed in writing containing substantially the representation
32 that statements made are true and correct to the best of the
33 applicant's knowledge, information, and belief, under penalty
34 of perjury. The application shall contain the date of sale
35 and gross price of the snowmobile or the fair market value if

1 no sale immediately preceded the transfer and any additional
2 information the department requires. If the application is
3 made for a snowmobile last previously registered or titled in
4 another state or foreign country, the application shall contain
5 this information and any other information the department
6 requires.

7 Sec. 104. Section 321G.31, Code 2023, is amended to read as
8 follows:

9 **321G.31 Transfer or repossession by operation of law.**

10 1. If ownership of a snowmobile is transferred by
11 operation of law, such as by inheritance, order in bankruptcy,
12 insolvency, replevin, or execution sale, the transferee, within
13 thirty days after acquiring the right to possession of the
14 snowmobile, shall mail or deliver to the county recorder of
15 the transferee's county of residence satisfactory proof of
16 ownership as the county recorder requires, together with an
17 application for a new certificate of title, and the required
18 fee, plus the writing fee specified in section 321G.27.

19 However, if the transferee is the surviving spouse of the
20 deceased owner, the county recorder shall waive the required
21 fee fees.

22 2. If a lienholder repossesses a snowmobile by operation of
23 law and holds it for resale, the lienholder shall secure a new
24 certificate of title and shall pay the required fee, plus the
25 writing fee specified in section 321G.27.

26 Sec. 105. Section 321G.32, subsection 1, Code 2023, is
27 amended by adding the following new paragraph:

28 NEW PARAGRAPH. *c.* The application shall be accompanied by
29 the writing fee specified in section 321G.27.

30 Sec. 106. Section 321I.29, subsection 1, paragraphs a, b,
31 and c, Code 2023, are amended by striking the paragraphs.

32 Sec. 107. Section 321I.29, subsection 1, Code 2023, is
33 amended by adding the following new paragraph:

34 NEW PARAGRAPH. *od.* The county recorder shall collect
35 a writing fee of two dollars for each privilege under this

1 chapter.

2 Sec. 108. Section 321I.31, subsection 3, Code 2023, is
3 amended to read as follows:

4 3. An owner of an all-terrain vehicle shall apply to
5 the county recorder for issuance of a certificate of title
6 within thirty days after acquisition. The application shall
7 be on forms the department prescribes and accompanied by the
8 required fee specified in section 321I.32 and the writing fee
9 specified in section 321I.29. The application shall include a
10 certification signed in writing containing substantially the
11 representation that statements made are true and correct to the
12 best of the applicant's knowledge, information, and belief,
13 under penalty of perjury. The application shall contain the
14 date of sale and gross price of the all-terrain vehicle or the
15 fair market value if no sale immediately preceded the transfer
16 and any additional information the department requires. If the
17 application is made for an all-terrain vehicle last previously
18 registered or titled in another state or foreign country,
19 the application shall contain this information and any other
20 information the department requires.

21 Sec. 109. Section 321I.33, Code 2023, is amended to read as
22 follows:

23 **321I.33 Transfer or repossession by operation of law.**

24 1. If ownership of an all-terrain vehicle is transferred by
25 operation of law, such as by inheritance, order in bankruptcy,
26 insolvency, replevin, or execution sale, the transferee,
27 within thirty days after acquiring the right to possession of
28 the all-terrain vehicle, shall mail or deliver to the county
29 recorder of the transferee's county of residence satisfactory
30 proof of ownership as the county recorder requires, together
31 with an application for a new certificate of title, and
32 the required fee, plus the writing fee specified in section
33 321I.29. However, if the transferee is the surviving spouse
34 of the deceased owner, the county recorder shall waive the
35 required fee fees.

1 2. If a lienholder repossesses an all-terrain vehicle by
2 operation of law and holds it for resale, the lienholder shall
3 secure a new certificate of title and shall pay the required
4 fee, plus the writing fee specified in section 321I.29.

5 Sec. 110. Section 321I.34, subsection 1, Code 2023, is
6 amended by adding the following new paragraph:

7 NEW PARAGRAPH. c. The application shall be accompanied by
8 the writing fee specified in section 321I.29.

9 Sec. 111. Section 462A.53, Code 2023, is amended to read as
10 follows:

11 **462A.53 Amount of writing fees.**

12 A writing fee of ~~one dollar and twenty-five cents~~ two dollars
13 for each privilege shall be collected by the county recorder.

14 Sec. 112. Section 462A.77, subsection 4, Code 2023, is
15 amended to read as follows:

16 4. Every owner of a vessel subject to titling under this
17 chapter shall apply to the county recorder for issuance of a
18 certificate of title for the vessel within thirty days after
19 acquisition. The application shall be on forms the department
20 prescribes, and accompanied by the required fee specified
21 in section 462A.78 and the writing fee specified in section
22 462A.53. The application shall be signed and shall include a
23 certification signed in writing containing substantially the
24 representation that statements made are true and correct to the
25 best of the applicant's knowledge, information, and belief,
26 under penalty of perjury. The application shall contain
27 the date of sale and gross price of the vessel or the fair
28 market value if no sale immediately preceded the transfer, and
29 any additional information the department requires. If the
30 application is made for a vessel last previously registered or
31 titled in another state or foreign country, it shall contain
32 this information and any other information the department
33 requires.

34 Sec. 113. Section 462A.82, subsections 1 and 2, Code 2023,
35 are amended to read as follows:

1 1. If ownership of a vessel is transferred by operation of
2 law, such as by inheritance, order in bankruptcy, insolvency,
3 replevin, execution sale, or in compliance with [section 578A.7](#),
4 the transferee, within thirty days after acquiring the right
5 to possession of the vessel by operation of law, shall mail or
6 deliver to the county recorder satisfactory proof of ownership
7 as the county recorder requires, together with an application
8 for a new certificate of title, and the required fee, plus the
9 writing fee specified in section 462A.53. However, if the
10 transferee is the surviving spouse of the deceased owner, the
11 county recorder shall waive the required fee fees. A title tax
12 is not required on these transactions.

13 2. If a lienholder repossesses a vessel by operation of
14 law and holds it for resale, the lienholder shall secure a new
15 certificate of title and shall pay the required fee, plus the
16 writing fee specified in section 462A.53.

17 Sec. 114. Section 462A.84, subsection 1, Code 2023, is
18 amended by adding the following new paragraph:

19 NEW PARAGRAPH. c. The application shall be accompanied by
20 the writing fee specified in section 462A.53.

21 DIVISION XIII
22 BOND ELECTIONS

23 Sec. 115. Section 28E.16, Code 2023, is amended to read as
24 follows:

25 **28E.16 Election for bonds.**

26 When bonds which require a vote of the people are to be
27 issued for financing joint facilities of a county and one or
28 more cities within the county, pursuant to an agreement made
29 under the authority of [this chapter](#), or pursuant to other
30 provisions of law, the board of supervisors and the council of
31 each city shall arrange for a single election on the question
32 of issuing the bonds, but if the county and the cities are
33 proposing to make separate bond issues, the ballot shall
34 contain separate questions, one to be voted upon by all voters
35 of the county, and one or more to be voted upon only by the

1 voters of the city which is to make a separate bond issue. All
2 elections on the question of issuing the bonds shall be held on
3 the date specified in section 39.2, subsection 4, paragraph "d".

4 Sec. 116. Section 39.2, subsection 4, Code 2023, is amended
5 to read as follows:

6 4. Unless otherwise provided by law, special elections on
7 public measures are limited to the following dates:

8 a. ~~For~~ Except as provided in paragraph "d", for a county, in
9 an odd-numbered year, the first Tuesday in March, the second
10 Tuesday in September, or the first Tuesday after the first
11 Monday in November. For a county, in an even-numbered year,
12 the first Tuesday in March, the second Tuesday in September, or
13 the first Tuesday after the first Monday in November.

14 b. ~~For~~ Except as provided in paragraph "d", for a city, in
15 an odd-numbered year, the first Tuesday in March, the second
16 Tuesday in September, or the first Tuesday after the first
17 Monday in November. For a city, in an even-numbered year, the
18 first Tuesday in March or the second Tuesday in September.

19 c. ~~For~~ Except as provided in paragraph "d", for a school
20 district or merged area, in the odd-numbered year, the first
21 Tuesday in March, the second Tuesday in September, or the first
22 Tuesday after the first Monday in November. For a school
23 district or merged area, in the even-numbered year, the first
24 Tuesday in March, or the second Tuesday in September.

25 d. For any political subdivision of this state, if the
26 special election is in whole or in part for the question of
27 issuing bonds or other indebtedness, the first Tuesday after
28 the first Monday in November.

29 Sec. 117. NEW SECTION. 39.5 Notice of bond election.

30 In addition to any other notice related to the election
31 required by law to be published, posted, or provided, if the
32 election is subject to section 39.2, subsection 4, paragraph
33 "d", the commissioner shall not less than ten nor more than
34 twenty days before the day of each election mail to each
35 registered voter of the applicable jurisdiction a notice of the

1 election that includes the full text of the public measure to
2 be voted upon at the election.

3 Sec. 118. Section 75.1, subsection 1, paragraph a, Code
4 2023, is amended to read as follows:

5 a. When a proposition to authorize an issuance of bonds
6 by a county, township, school corporation, city, or by any
7 local board or commission, is submitted to the electors, such
8 proposition shall not be deemed carried or adopted, anything
9 in the statutes to the contrary notwithstanding, unless the
10 vote in favor of such authorization is equal to at least sixty
11 percent of the total vote cast for and against said proposition
12 at said election. All elections on such proposition shall
13 be held on the date specified in section 39.2, subsection 4,
14 paragraph "d".

15 Sec. 119. Section 75.1, subsection 2, Code 2023, is amended
16 by striking the subsection.

17 Sec. 120. Section 279.39, Code 2023, is amended to read as
18 follows:

19 **279.39 School buildings.**

20 The board of any school corporation shall establish
21 attendance centers and provide suitable buildings for each
22 school in the district and may at the regular or a special
23 meeting resolve to submit to the registered voters of the
24 district at an election held on a date specified in section
25 39.2, subsection 4, ~~paragraph "c"~~, the question of voting a tax
26 or authorizing the board to issue bonds, or both.

27 Sec. 121. Section 296.3, Code 2023, is amended to read as
28 follows:

29 **296.3 Election called.**

30 Within ten days of receipt of a petition filed under section
31 296.2, the president of the board of directors shall call a
32 meeting of the board. The meeting shall be held within thirty
33 days after the petition was received. At the meeting, the
34 board shall call the election, fixing the time of the election,
35 ~~which may be at the time and place of holding the regular~~

1 ~~school election~~ as required by section 39.2, subsection 4,
2 paragraph "d". However, if the board determines by unanimous
3 vote that the proposition or propositions requested by a
4 petition to be submitted at an election are grossly unrealistic
5 or contrary to the needs of the school district, no election
6 shall be called. If more than one petition has been received
7 by the time the board meets to consider the petition triggering
8 the meeting, the board shall act upon the petitions in the
9 order they were received at the meeting called to consider the
10 initial petition. The decision of the board may be appealed to
11 the state board of education as provided in [chapter 290](#). The
12 president shall notify the county commissioner of elections of
13 the time of the election.

14 Sec. 122. Section 298.21, unnumbered paragraph 1, Code
15 2023, is amended to read as follows:

16 The board of directors of any school corporation when
17 authorized by the voters at an election held on a date
18 specified in [section 39.2, subsection 4](#), paragraph ~~"e"~~ "d",
19 may issue the negotiable, interest-bearing school bonds of the
20 corporation for borrowing money for any or all of the following
21 purposes:

22 Sec. 123. Section 331.442, subsection 3, Code 2023, is
23 amended to read as follows:

24 3. a. All elections held pursuant to this section shall
25 be held on the date specified in section 39.2, subsection 4,
26 paragraph "d".

27 b. Notice of the election shall be given by publication as
28 specified in [section 331.305](#). At the election the ballot used
29 for the submission of the proposition shall be in substantially
30 the form for submitting special questions at general elections.

31 Sec. 124. Section 346.27, subsection 10, paragraph a, Code
32 2023, is amended to read as follows:

33 a. After the incorporation of an authority, and before the
34 sale of any issue of revenue bonds, except refunding bonds, the
35 authority shall submit to the voters the question of whether

1 the authority shall issue and sell revenue bonds. The ballot
2 shall state the amount of the bonds and the purposes for
3 which the authority is incorporated. All registered voters
4 of the county shall be entitled to vote on the question. The
5 question ~~may~~ shall be submitted at an election held on a the
6 date specified in [section 39.2, subsection 4](#), paragraph ~~"a"~~ or
7 ~~"b"~~, as applicable "d". An affirmative vote of a majority of
8 the votes cast on the question is required to authorize the
9 issuance and sale of revenue bonds.

10 Sec. 125. Section 357C.10, Code 2023, is amended to read as
11 follows:

12 **357C.10 Bonds in anticipation of revenue.**

13 Benefited street lighting districts may anticipate the
14 collection of taxes by the levy herein provided, and to carry
15 out the purposes of [this chapter](#) may issue bonds payable
16 in not more than ten equal installments, with the rate of
17 interest thereon not exceeding that permitted by [chapter 74A](#).
18 No indebtedness shall be incurred under [this chapter](#) until
19 authorized by an election. Such election shall be held and
20 notice given in the same manner as the election provided herein
21 for the authorization of a tax levy, and the same sixty percent
22 vote shall be necessary to authorize indebtedness. ~~Both~~
23 Subject to section 39.2, subsection 4, both propositions may be
24 submitted to the voters in the same election.

25 Sec. 126. Section 357D.11, Code 2023, is amended to read as
26 follows:

27 **357D.11 Bonds in anticipation of revenue.**

28 A district may anticipate the collection of taxes by the
29 levy authorized in [this chapter](#), and to carry out the purposes
30 of [this chapter](#) may issue bonds payable in not more than ten
31 equal installments with the rate of interest not exceeding
32 that permitted by [chapter 74A](#). An indebtedness shall not be
33 incurred under [this chapter](#) until authorized by an election.
34 The election shall be held and notice given in the same manner
35 as provided in [section 357D.8](#), and the same sixty percent vote

1 shall be necessary to authorize indebtedness. ~~Both~~ Subject to
2 section 39.2, subsection 4, both propositions may be submitted
3 to the voters at the same election.

4 Sec. 127. Section 357E.11, Code 2023, is amended to read as
5 follows:

6 **357E.11 Bonds in anticipation of revenue.**

7 A district, other than a combined district, may anticipate
8 the collection of taxes by the levy authorized in [this chapter](#),
9 and to carry out the purposes of [this chapter](#) may issue bonds
10 payable in not more than twenty equal installments with the
11 rate of interest not exceeding that permitted by [chapter 74A](#).
12 An indebtedness shall not be incurred under [this section](#)
13 until authorized by an election. The election shall be held
14 and notice given in the same manner as provided in section
15 357E.8, and the same majority vote is necessary to authorize
16 indebtedness. ~~Both~~ Subject to section 39.2, subsection 4,
17 both propositions may be submitted to the voters at the same
18 election.

19 Sec. 128. Section 357E.11A, subsection 3, Code 2023, is
20 amended to read as follows:

21 3. Except for the issuance of refunding bonds, an
22 indebtedness shall not be incurred under [this section](#) until
23 authorized by an election. The election shall be held and
24 notice given in the same manner as provided in [section 357E.8](#),
25 except that a proposition to authorize indebtedness is
26 approved if sixty percent of those voting on the proposition
27 vote in favor of the proposition. A Subject to section
28 39.2, subsection 4, a proposition for the authorization
29 of indebtedness may be submitted to the voters at the same
30 election as the election under [section 357E.8](#).

31 Sec. 129. Section 357F.11, Code 2023, is amended to read as
32 follows:

33 **357F.11 Bonds in anticipation of revenue.**

34 A district may anticipate the collection of taxes authorized
35 in [this chapter](#), and to carry out the purposes of [this chapter](#)

1 may issue bonds payable in not more than ten equal installments
2 with the rate of interest not exceeding that permitted by
3 chapter 74A. An indebtedness shall not be incurred under this
4 chapter until authorized by an election. The election shall
5 be held and notice given in the same manner as provided in
6 section 357F.8, and a sixty percent vote shall be necessary
7 to authorize indebtedness. Both Subject to section 39.2,
8 subsection 4, both propositions may be submitted to the voters
9 at the same election.

10 Sec. 130. Section 357G.11, Code 2023, is amended to read as
11 follows:

12 **357G.11 Bonds in anticipation of revenue.**

13 A district may anticipate the collection of taxes authorized
14 in [this chapter](#), and to carry out the purposes of [this chapter](#)
15 may issue bonds payable in not more than ten equal installments
16 with the rate of interest not exceeding that permitted by
17 chapter 74A. An indebtedness shall not be incurred under this
18 chapter until authorized by an election. The election shall
19 be held and notice given in the same manner as provided in
20 section 357G.8, and a sixty percent vote shall be necessary
21 to authorize indebtedness. Both Subject to section 39.2,
22 subsection 4, both propositions may be submitted to the voters
23 at the same election.

24 Sec. 131. Section 357I.12, Code 2023, is amended to read as
25 follows:

26 **357I.12 Bonds in anticipation of revenue.**

27 A district may anticipate the collection of taxes by the
28 levy authorized in [this chapter](#), and to carry out the purposes
29 of [this chapter](#) may issue bonds payable in not more than ten
30 equal installments with the rate of interest not exceeding
31 that permitted by [chapter 74A](#). An indebtedness shall not be
32 incurred under [this chapter](#) until authorized by an election.
33 The election shall be held and notice given in the same manner
34 as provided in [section 357I.8](#), and the same sixty percent vote
35 shall be necessary to authorize indebtedness. Both Subject to

1 section 39.2, subsection 4, both propositions may be submitted
2 to the voters at the same election.

3 Sec. 132. Section 384.26, subsections 2 and 3, Code 2023,
4 are amended to read as follows:

5 2. Before the council may institute proceedings for the
6 issuance of bonds for a general corporate purpose, it shall
7 call a special ~~city~~ election to vote upon the question of
8 issuing the bonds. At the election the proposition must be
9 submitted in the following form:

10 Shall the (insert the name of the city) issue
11 its bonds in an amount not exceeding the amount of \$.... for
12 the purpose of?

13 3. a. All elections held pursuant to this section shall
14 be held on the date specified in section 39.2, subsection 4,
15 paragraph "d".

16 b. Notice of the election must be given by publication
17 as required by [section 49.53](#) in a newspaper of general
18 circulation in the city. At the election the ballot used for
19 the submission of the proposition must be in substantially the
20 form for submitting special questions at general elections.

21 Sec. 133. Section 394.2, subsection 1, Code 2023, is amended
22 to read as follows:

23 1. It shall not be necessary to submit to the voters the
24 proposition of issuing bonds for refunding purposes, but prior
25 to the issuance of bonds for other purposes the council shall
26 submit to the voters of the city ~~at a general election or a~~
27 ~~regular city election~~ on the date specified in section 39.2,
28 subsection 4, paragraph "d", the proposition of issuing the
29 bonds. Notice of the election on the proposition of issuing
30 bonds shall be published as required by [section 49.53](#). The
31 notice shall also state whether or not an admission fee is to
32 be charged by the zoo or zoological gardens.

33 Sec. 134. Section 423F.4, subsection 2, paragraph b, Code
34 2023, is amended to read as follows:

35 b. For bonds subject to the requirements of paragraph

1 "a", if at any time prior to the fifteenth day following the
2 hearing, the secretary of the board of directors receives a
3 petition containing the required number of signatures and
4 asking that the question of the issuance of such bonds be
5 submitted to the voters of the school district, the board shall
6 either rescind its adoption of the resolution or direct the
7 county commissioner of elections to submit the question to the
8 registered voters of the school district at an election held on
9 a the date specified in [section 39.2, subsection 4](#), paragraph
10 "~~e~~" "d". The petition must be signed by eligible electors equal
11 in number to not less than one hundred or thirty percent of
12 the number of voters at the last preceding election of school
13 officials under [section 277.1](#), whichever is greater. If the
14 board submits the question at an election and a majority of
15 those voting on the question favors issuance of the bonds, the
16 board shall be authorized to issue the bonds.

17 Sec. 135. IMPLEMENTATION OF ACT. Section 25B.2, subsection
18 3, shall not apply to this division of this Act.

19 Sec. 136. APPLICABILITY. This division of this Act applies
20 July 1, 2023, for elections on propositions relating to the
21 issuing of bonds or other indebtedness occurring on or after
22 that date.

23 DIVISION XIV

24 COUNTY AND CITY FINANCING

25 Sec. 137. Section 8.6, Code 2023, is amended by adding the
26 following new subsection:

27 NEW SUBSECTION. 17. *County and city bond issuance.* To
28 annually prepare and file with the general assembly by December
29 1 a report specifying the updated population thresholds as
30 adjusted under section 331.442, subsection 5, and section
31 384.26, subsection 5, and detailing the use of the bond
32 issuance procedures under section 331.442, subsection 5, and
33 section 384.26, subsection 5, including the usage of such
34 procedures by counties and cities based on the population-based
35 limitations and the amount of bonds issued for each such usage.

1 Sec. 138. Section 331.301, subsection 10, paragraph e,
2 subparagraph (1), Code 2023, is amended to read as follows:

3 (1) (a) The board must follow substantially the
4 authorization procedures of [section 331.443](#) to authorize
5 a lease or lease-purchase contract for personal property
6 which is payable from the general fund. The board must
7 follow substantially the authorization procedures of section
8 331.443 to authorize a lease or lease-purchase contract for
9 real property which is payable from the general fund if the
10 principal amount of the lease-purchase contract does not exceed
11 the following limits:

12 (i) ~~Four~~ Five hundred twenty thousand dollars in a county
13 having a population of twenty-five thousand or less.

14 (ii) ~~Five~~ Six hundred fifty thousand dollars in a county
15 having a population of more than twenty-five thousand but not
16 more than fifty thousand.

17 (iii) ~~Six~~ Seven hundred eighty thousand dollars in a county
18 having a population of more than fifty thousand but not more
19 than one hundred thousand.

20 (iv) ~~Eight hundred~~ One million forty thousand dollars in a
21 county having a population of more than one hundred thousand
22 but not more than two hundred thousand.

23 (v) One million three hundred thousand dollars in a county
24 having a population of more than two hundred thousand.

25 (b) However, if the principal amount of a lease or
26 lease-purchase contract pursuant to this subparagraph (1) is
27 less than ~~twenty-five~~ thirty-two thousand five hundred dollars,
28 the board may authorize the lease or lease-purchase contract
29 without following the authorization procedures of section
30 331.443.

31 Sec. 139. Section 331.402, subsection 3, paragraph d,
32 subparagraph (1), subparagraph divisions (a), (b), (c), (d),
33 and (e), Code 2023, are amended to read as follows:

34 (a) ~~Four~~ Five hundred twenty thousand dollars in a county
35 having a population of twenty-five thousand or less.

1 (b) ~~Five~~ Six hundred fifty thousand dollars in a county
2 having a population of more than twenty-five thousand but not
3 more than fifty thousand.

4 (c) ~~Six~~ Seven hundred eighty thousand dollars in a county
5 having a population of more than fifty thousand but not more
6 than one hundred thousand.

7 (d) ~~Eight hundred~~ One million forty thousand dollars in a
8 county having a population of more than one hundred thousand
9 but not more than two hundred thousand.

10 (e) One million three hundred thousand dollars in a county
11 having a population of more than two hundred thousand.

12 Sec. 140. Section 331.403, subsection 1, Code 2023, is
13 amended to read as follows:

14 1. Not later than December 1 of each year on forms and
15 pursuant to instructions prescribed by the department of
16 management, a county shall prepare an annual financial report
17 showing for each county fund the financial condition as of
18 June 30 and the results of operations for the year then ended.
19 Copies of the report shall be maintained as a public record at
20 the auditor's office and shall be filed with the director of
21 the department of management and with the auditor of state by
22 December 1. A summary of the report, in a form prescribed by
23 the director, shall be published by each county not later than
24 December 1 of each year in one or more newspapers which meet
25 the requirements of [section 618.14](#). Beginning with the annual
26 financial report filed by December 1, 2025, each report shall
27 include a list of bonds, notes, or other obligations issued
28 by the county during the most recently completed fiscal year,
29 and the applicable lists for other fiscal years beginning on
30 or after July 1, 2024, for which obligations remain unpaid,
31 payable from any source, including the amount of the issuance,
32 the project or purpose of the issuance, whether the issuance
33 was approved at election, eligible to be subject to a petition
34 for an election, or was exempt from approval at election as
35 the result of statutory exclusions based on population of

1 the county or amount of the issuance, and identification of
2 issuances from the fiscal year or prior fiscal years related
3 to the same project or purpose.

4 Sec. 141. Section 331.441, subsection 2, paragraph b,
5 subparagraph (5), subparagraph divisions (a), (b), (c), (d),
6 and (e), Code 2023, are amended to read as follows:

7 (a) ~~Six~~ Seven hundred eighty thousand dollars in a county
8 having a population of twenty-five thousand or less.

9 (b) ~~Seven~~ Nine hundred fifty seventy-five thousand dollars
10 in a county having a population of more than twenty-five
11 thousand but not more than fifty thousand.

12 (c) ~~Nine~~ One million one hundred seventy thousand dollars in
13 a county having a population of more than fifty thousand but
14 not more than one hundred thousand.

15 (d) One million ~~two~~ five hundred sixty thousand dollars in
16 a county having a population of more than one hundred thousand
17 but not more than two hundred thousand.

18 (e) One million ~~five~~ nine hundred fifty thousand dollars in
19 a county having a population of more than two hundred thousand.

20 Sec. 142. Section 331.442, subsection 2, paragraph a, Code
21 2023, is amended to read as follows:

22 a. The board shall publish notice of the proposal to issue
23 the bonds, including a statement of the amount and purpose
24 of the bonds, ~~and~~ a statement of the estimated cost of the
25 project for which the bonds are to be issued, and an estimate
26 of the annual increase in property taxes as the result of
27 the bond issuance on a residential property with an actual
28 value of one hundred thousand dollars. The notice shall be
29 published as provided in [section 331.305](#) with the minutes of
30 the meeting at which the board adopts a resolution to call a
31 county special election to vote upon the question of issuing
32 the bonds. The cost of the project, as published in the notice
33 pursuant to this paragraph, is an estimate and is not intended
34 to be binding on the board in later proceedings related to the
35 project.

1 Sec. 143. Section 331.442, subsection 5, paragraph a,
2 unnumbered paragraph 1, Code 2023, is amended to read as
3 follows:

4 Notwithstanding [subsection 2](#), a board, in lieu of calling
5 an election, may institute proceedings for the issuance of
6 bonds for a general county purpose by causing a notice of the
7 proposal to issue the bonds, including a statement of the
8 amount and purpose of the bonds, and the right to petition for
9 an election, to be published as provided in [section 331.305](#) at
10 least ten days prior to the meeting at which it is proposed
11 to take action for the issuance of the bonds subject to the
12 following population-based limitations, adjusted and published
13 annually in January by the department of management by applying
14 the percentage change in the consumer price index for all
15 urban consumers for the most recent available twelve-month
16 period published in the federal register by the United States
17 department of labor, bureau of labor statistics:

18 Sec. 144. Section 331.442, subsection 5, paragraph a,
19 subparagraphs (1), (2), and (3), Code 2023, are amended to read
20 as follows:

21 (1) In counties having a population of twenty thousand or
22 less, in an amount of not more than one hundred thirty thousand
23 dollars.

24 (2) In counties having a population of over twenty thousand
25 and not over fifty thousand, in an amount of not more than two
26 hundred sixty thousand dollars.

27 (3) In counties having a population of over fifty thousand,
28 in an amount of not more than three hundred ninety thousand
29 dollars.

30 Sec. 145. Section 331.442, subsection 5, Code 2023, is
31 amended by adding the following new paragraph:

32 NEW PARAGRAPH. *Ob.* Each county's population used to
33 determine the limitations of paragraph "a" shall be determined
34 by the greater of the county's population during the most
35 recent federal decennial census or the most recent population

1 estimate produced by the United States census bureau.

2 Sec. 146. Section 331.443, subsection 2, Code 2023, is
3 amended to read as follows:

4 2. Before the board may institute proceedings for the
5 issuance of bonds for an essential county purpose, a notice
6 of the proposed action, including a statement of the amount
7 and purposes of the bonds, an estimate of the annual increase
8 in property taxes as the result of the bond issuance on a
9 residential property with an actual value of one hundred
10 thousand dollars, and the time and place of the meeting at
11 which the board proposes to take action for the issuance of the
12 bonds, shall be published as provided in [section 331.305](#). At
13 the meeting, the board shall receive oral or written objections
14 from any resident or property owner of the county. After
15 all objections have been received and considered, the board,
16 at that meeting or a date to which it is adjourned, may take
17 additional action for the issuance of the bonds or abandon the
18 proposal to issue the bonds. Any resident or property owner
19 of the county may appeal the decision of the board to take
20 additional action to the district court of the county, within
21 fifteen days after the additional action is taken, but the
22 additional action of the board is final and conclusive unless
23 the court finds that the board exceeded its authority. The
24 provisions of [this subsection](#) with respect to notice, hearing,
25 and appeal, are in lieu of any other law.

26 Sec. 147. Section 384.22, subsection 1, Code 2023, is
27 amended to read as follows:

28 1. Not later than December 1 of each year, a city shall
29 publish an annual financial report as provided in section
30 362.3 containing a summary for the preceding fiscal year of
31 all collections and receipts, all accounts due the city,
32 and all expenditures, the current public debt of the city,
33 and the legal debt limit of the city for the current fiscal
34 year. The annual financial report shall be prepared on forms
35 and pursuant to instructions prescribed by the auditor of

1 state. Beginning with the annual financial report published by
2 December 1, 2025, each report shall include a list of bonds,
3 notes, or other obligations issued by the city during the most
4 recently completed fiscal year, and the applicable lists for
5 other fiscal years beginning on or after July 1, 2024, for
6 which obligations remain unpaid, payable from any source,
7 including the amount of the issuance, the project or purpose of
8 the issuance, whether the issuance was approved at election,
9 eligible to be subject to a petition for an election, or was
10 exempt from approval at election as the result of statutory
11 exclusions based on population of the city or amount of the
12 issuance, and identification of issuances from the fiscal year
13 or prior fiscal years related to the same project or purpose.

14 Sec. 148. Section 384.24A, subsection 4, paragraph a,
15 subparagraphs (1), (2), and (3), Code 2023, are amended to read
16 as follows:

17 (1) ~~Four~~ Five hundred twenty thousand dollars in a city
18 having a population of five thousand or less.

19 (2) ~~Seven~~ Nine hundred ten thousand dollars in a city having
20 a population of more than five thousand but not more than
21 seventy-five thousand.

22 (3) One million three hundred thousand dollars in a city
23 having a population of more than seventy-five thousand.

24 Sec. 149. Section 384.25, subsection 2, Code 2023, is
25 amended to read as follows:

26 2. Before the council may institute proceedings for the
27 issuance of bonds for an essential corporate purpose, a notice
28 of the proposed action, including a statement of the amount
29 and purposes of the bonds, and an estimate of the annual
30 increase in property taxes as the result of the bond issuance
31 on a residential property with an actual value of one hundred
32 thousand dollars, and the time and place of the meeting at
33 which the council proposes to take action for the issuance of
34 the bonds, must be published as provided in [section 362.3](#).

35 At the meeting, the council shall receive oral or written

1 objections from any resident or property owner of the city.
2 After all objections have been received and considered, the
3 council may, at that meeting or any adjournment thereof, take
4 additional action for the issuance of the bonds or abandon the
5 proposal to issue the bonds. Any resident or property owner
6 of the city may appeal the decision of the council to take
7 additional action to the district court of the county in which
8 any part of the city is located, within fifteen days after the
9 additional action is taken, but the additional action of the
10 council is final and conclusive unless the court finds that
11 the council exceeded its authority. The provisions of this
12 subsection with respect to notice, hearing, and appeal, are in
13 lieu of the provisions contained in [chapter 73A](#), or any other
14 law.

15 Sec. 150. Section 384.26, subsection 2, Code 2023, is
16 amended to read as follows:

17 2. a. The board shall publish notice of the proposal
18 to issue the bonds, including a statement of the amount and
19 purpose of the bonds, a statement of the estimated cost of the
20 project for which the bonds are to be issued, and an estimate
21 of the annual increase in property taxes as the result of
22 the bond issuance on a residential property with an actual
23 value of one hundred thousand dollars. The notice shall be
24 published as provided in section 362.3 with the minutes of
25 the meeting at which the council adopts a resolution to call
26 a special election to vote upon the question of issuing the
27 bonds. The cost of the project, as published in the notice
28 pursuant to this paragraph, is an estimate and is not intended
29 to be binding on the board in later proceedings related to the
30 project.

31 b. Before the council may institute proceedings for the
32 issuance of bonds for a general corporate purpose, it shall
33 call a special city election to vote upon the question of
34 issuing the bonds. At the election the proposition must be
35 submitted in the following form:

1 Shall the (insert the name of the city) issue
2 its bonds in an amount not exceeding the amount of \$.... for
3 the purpose of?

4 Sec. 151. Section 384.26, subsection 5, paragraph a,
5 unnumbered paragraph 1, Code 2023, is amended to read as
6 follows:

7 Notwithstanding the provisions of **subsection 2**, a council
8 may, in lieu of calling an election, institute proceedings
9 for the issuance of bonds for a general corporate purpose by
10 causing a notice of the proposal to issue the bonds, including
11 a statement of the amount and purpose of the bonds, together
12 with the maximum rate of interest which the bonds are to bear,
13 and the right to petition for an election, to be published at
14 least once in a newspaper of general circulation within the
15 city at least ten days prior to the meeting at which it is
16 proposed to take action for the issuance of the bonds subject
17 to the following population-based limitations, adjusted and
18 published annually in January by the department of management
19 by applying the percentage change in the consumer price
20 index for all urban consumers for the most recent available
21 twelve-month period published in the federal register by the
22 United States department of labor, bureau of labor statistics:

23 Sec. 152. Section 384.26, subsection 5, paragraph a,
24 subparagraphs (1), (2), and (3), Code 2023, are amended to read
25 as follows:

26 (1) In cities having a population of five thousand or less,
27 in an amount of not more than ~~four~~ five hundred twenty thousand
28 dollars.

29 (2) In cities having a population of more than five thousand
30 and not more than seventy-five thousand, in an amount of not
31 more than ~~seven~~ nine hundred ten thousand dollars.

32 (3) In cities having a population in excess of seventy-five
33 thousand, in an amount of not more than one million three
34 hundred thousand dollars.

35 Sec. 153. Section 384.26, subsection 5, Code 2023, is

1 amended by adding the following new paragraph:

2 NEW PARAGRAPH. *Ob.* Each city's population used to determine
3 the limitations of paragraph "a" shall be determined by the
4 greater of the city's population during the most recent
5 federal decennial census or the most recent population estimate
6 produced by the United States census bureau.

7 Sec. 154. EFFECTIVE DATE. This division of this Act takes
8 effect July 1, 2024.>

9 2. Title page, by striking lines 1 through 5 and inserting
10 <An Act relating to local government property taxes, financial
11 authority, operations, and budgets, modifying certain
12 transit funding, property tax credits and exemptions, and
13 appropriations, requiring certain information related to
14 property taxation to be provided to property owners and
15 taxpayers, modifying provisions relating to fees for driver's
16 licenses and nonoperator's identification cards, modifying
17 provisions relating to certain writing fees, modifying certain
18 bonding procedures, making penalties applicable, and including
19 effective date, applicability, and retroactive applicability
20 provisions.>